

# Quellensteuer 2026

## Monatstarif mit Kirchensteuer (Y)

Anhang 2 zur Verordnung über die  
Quellensteuer vom 11. November 2020

Gültig ab 1. Januar 2026

## INHALTSVERZEICHNIS

|                                                                                                                                   | Seite |
|-----------------------------------------------------------------------------------------------------------------------------------|-------|
| Erläuterungen .....                                                                                                               | 4–5   |
| Tarif für Alleinstehende AY .....                                                                                                 | 6–23  |
| Tarif für Verheiratete (Alleinverdiener) BY .....                                                                                 | 24–41 |
| Tarif für Verheiratete (Doppelverdiener) CY .....                                                                                 | 42–59 |
| Tarif für Halbfamilien (Alleinerziehende) HY .....                                                                                | 60–77 |
| Tarif für Grenzgänger Deutschland L, M, N, P .....                                                                                | 76–77 |
| Tarif für Ersatzeinkünfte die nicht<br>über die Arbeitgeber an die quellensteuerpflichtigen<br>Personen ausbezahlt werden G ..... | 78–86 |
| Tarifeinstufungen .....                                                                                                           | 88–89 |

In diesen Tarifen sind folgende Steuern enthalten:

Kantons- und Gemeindesteuern  
Direkte Bundessteuer  
Feuerwehrsteuer  
Kirchensteuer

## ERLÄUTERUNGEN

### 1. Berechnungsbeispiele

Wir verweisen auf das Kreisschreiben Nr. 45 (KS 45) über die Quellenbesteuerung des Erwerbseinkommens von Arbeitnehmern, welches auf der Internetseite der ESTV und des Kantons Aargau publiziert ist.

### 2. Kinderabzug

Wir verweisen auf das Kreisschreiben Nr. 45 (KS 45) über die Quellenbesteuerung des Erwerbseinkommens von Arbeitnehmern, welches auf der Internetseite der ESTV und des Kantons Aargau publiziert ist.

### 3. Beginn Steuerpflicht

Die Steuerpflicht für quellensteuerpflichtige Personen (auch minderjährige Kinder) beginnt in demjenigen Monat, in welchem Einkünfte erstmals von einer Leistungsschuldnerin oder einem Leistungsschuldner ausgerichtet werden.

### 4. Bewertung der Naturalleistungen

Es sind grundsätzlich die jeweiligen Ansätze der Eidgenössischen Alters- und Hinterlassenenversicherung massgebend. Sie betragen gegenwärtig:

Volle freie Station

|          |     |          |
|----------|-----|----------|
| im Tag   | CHF | 33.00    |
| im Monat | CHF | 990.00   |
| im Jahr  | CHF | 11880.00 |

Falls nicht die volle freie Station gewährt wird, gelten folgende Ansätze:

|                 |     |       |
|-----------------|-----|-------|
| für Morgenessen | CHF | 3.50  |
| für Mittagessen | CHF | 10.00 |
| für Nachtessen  | CHF | 8.00  |
| für Unterkunft  | CHF | 11.50 |

### 5. Besteuerung von echten Grenzgängern aus Deutschland (Tarif L, M, N, P)

Auf den an echte Grenzgänger aus Deutschland bezahlten Bruttolöhnen (ohne Spesenanteile) ist eine Quellensteuer zum Einheitssatz von 4,5 % in Abzug zu bringen. Echte Grenzgänger sind Personen, die grundsätzlich jeden Tag an ihren deutschen Wohnsitz zurückkehren können.

Die echte Grenzgängereigenschaft geht verloren, wenn pro Jahr mehr als 60 beruflich bedingte Nichtrückkehrtage vorliegen. In diesen Fällen erfolgt die Besteuerung nach den ordentlichen Quellensteuertarifen (siehe spezielles Merkblatt für Grenzgänger aus Deutschland).

|                                                                                                                                        | AY                                                              |   |        |   |  |                                                                                                                                                                                                                                                            |   |          |   |          |   |          |   |          |   | Ausgabe 2026 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---|--------|---|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |   |        |   |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |   |          |   |          |   |          |   |          |   |              |  |
|                                                                                                                                        | 0 Kinder                                                        |   | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                                                                   |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |  |
|                                                                                                                                        | A0Y                                                             |   | A1Y    |   |  | A2Y                                                                                                                                                                                                                                                        |   | A3Y      |   | A4Y      |   | A5Y      |   | A6Y      |   |              |  |
|                                                                                                                                        | CHF                                                             | % | CHF    | % |  | CHF                                                                                                                                                                                                                                                        | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |  |
| 0-250                                                                                                                                  | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 251-300                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 301-350                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 351-400                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 401-450                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 451-500                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 501-550                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 551-600                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 601-650                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 651-700                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 701-750                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 751-800                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 801-850                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 851-900                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 901-950                                                                                                                                | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 951-1000                                                                                                                               | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1001-1050                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1051-1100                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1101-1150                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1151-1200                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1201-1250                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1251-1300                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1301-1350                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1351-1400                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1401-1450                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1451-1500                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1501-1550                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |
| 1551-1600                                                                                                                              | 2                                                               |   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |  |

|                                                                                                                                        | AY                                                              |     |        |   |  |                                                                                                                                                                                                                                                            |   |          |   |          |   |          |   |          |   | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |   |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                                                                   |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | A0Y                                                             |     | A1Y    |   |  | A2Y                                                                                                                                                                                                                                                        |   | A3Y      |   | A4Y      |   | A5Y      |   | A6Y      |   |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | % |  | CHF                                                                                                                                                                                                                                                        | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 2                                                               |     | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 8                                                               | 0.4 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 11                                                              | 0.5 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 11                                                              | 0.5 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 13                                                              | 0.6 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 16                                                              | 0.7 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 16                                                              | 0.7 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 22                                                              | 0.9 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 22                                                              | 0.9 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 25                                                              | 1   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 26                                                              | 1   | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 29                                                              | 1.1 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 59                                                              | 2.2 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 63                                                              | 2.3 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 67                                                              | 2.4 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 71                                                              | 2.5 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 76                                                              | 2.6 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 80                                                              | 2.7 | 2      |   |  | 2                                                                                                                                                                                                                                                          |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | AY                                                              |     |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |     | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                        |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 84                                                              | 2.8 | 3      | 0.1 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 86                                                              | 2.8 | 3      | 0.1 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 90                                                              | 2.9 | 3      | 0.1 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 95                                                              | 3   | 3      | 0.1 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 99                                                              | 3.1 | 9      | 0.3 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 114                                                             | 3.5 | 13     | 0.4 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 119                                                             | 3.6 | 13     | 0.4 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 124                                                             | 3.7 | 16     | 0.5 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 130                                                             | 3.8 | 17     | 0.5 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 132                                                             | 3.8 | 20     | 0.6 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 137                                                             | 3.9 | 21     | 0.6 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 143                                                             | 4   | 25     | 0.7 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 148                                                             | 4.1 | 25     | 0.7 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 154                                                             | 4.2 | 29     | 0.8 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 160                                                             | 4.3 | 29     | 0.8 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 162                                                             | 4.3 | 60     | 1.6 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 183                                                             | 4.8 | 65     | 1.7 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 186                                                             | 4.8 | 69     | 1.8 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 192                                                             | 4.9 | 74     | 1.9 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 198                                                             | 5   | 75     | 1.9 |  | 3                                                                                                                                                                                                                                                          | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 201                                                             | 5   | 80     | 2   |  | 4                                                                                                                                                                                                                                                          | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 207                                                             | 5.1 | 85     | 2.1 |  | 4                                                                                                                                                                                                                                                          | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 214                                                             | 5.2 | 86     | 2.1 |  | 4                                                                                                                                                                                                                                                          | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 221                                                             | 5.3 | 91     | 2.2 |  | 4                                                                                                                                                                                                                                                          | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 223                                                             | 5.3 | 97     | 2.3 |  | 4                                                                                                                                                                                                                                                          | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 230                                                             | 5.4 | 102    | 2.4 |  | 12                                                                                                                                                                                                                                                         | 0.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 237                                                             | 5.5 | 116    | 2.7 |  | 12                                                                                                                                                                                                                                                         | 0.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 258                                                             | 5.9 | 118    | 2.7 |  | 17                                                                                                                                                                                                                                                         | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | AY                                                              |     |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |     |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |     | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                        |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 261                                                             | 5.9 | 123    | 2.8 |  | 17                                                                                                                                                                                                                                                         | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 268                                                             | 6   | 129    | 2.9 |  | 17                                                                                                                                                                                                                                                         | 0.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 276                                                             | 6.1 | 135    | 3   |  | 22                                                                                                                                                                                                                                                         | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 283                                                             | 6.2 | 137    | 3   |  | 22                                                                                                                                                                                                                                                         | 0.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 286                                                             | 6.2 | 143    | 3.1 |  | 27                                                                                                                                                                                                                                                         | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 294                                                             | 6.3 | 149    | 3.2 |  | 28                                                                                                                                                                                                                                                         | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 302                                                             | 6.4 | 155    | 3.3 |  | 28                                                                                                                                                                                                                                                         | 0.6 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 305                                                             | 6.4 | 157    | 3.3 |  | 33                                                                                                                                                                                                                                                         | 0.7 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 313                                                             | 6.5 | 164    | 3.4 |  | 62                                                                                                                                                                                                                                                         | 1.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4851-4900                                                                                                                              | 321                                                             | 6.6 | 170    | 3.5 |  | 63                                                                                                                                                                                                                                                         | 1.3 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4901-4950                                                                                                                              | 325                                                             | 6.6 | 187    | 3.8 |  | 68                                                                                                                                                                                                                                                         | 1.4 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4951-5000                                                                                                                              | 333                                                             | 6.7 | 194    | 3.9 |  | 74                                                                                                                                                                                                                                                         | 1.5 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 5001-5050                                                                                                                              | 341                                                             | 6.8 | 195    | 3.9 |  | 75                                                                                                                                                                                                                                                         | 1.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5051-5100                                                                                                                              | 345                                                             | 6.8 | 203    | 4   |  | 81                                                                                                                                                                                                                                                         | 1.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5101-5150                                                                                                                              | 353                                                             | 6.9 | 210    | 4.1 |  | 82                                                                                                                                                                                                                                                         | 1.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5151-5200                                                                                                                              | 362                                                             | 7   | 217    | 4.2 |  | 87                                                                                                                                                                                                                                                         | 1.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5201-5250                                                                                                                              | 370                                                             | 7.1 | 219    | 4.2 |  | 94                                                                                                                                                                                                                                                         | 1.8 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5251-5300                                                                                                                              | 379                                                             | 7.2 | 226    | 4.3 |  | 94                                                                                                                                                                                                                                                         | 1.8 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5301-5350                                                                                                                              | 383                                                             | 7.2 | 228    | 4.3 |  | 101                                                                                                                                                                                                                                                        | 1.9 | 10       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5351-5400                                                                                                                              | 392                                                             | 7.3 | 236    | 4.4 |  | 107                                                                                                                                                                                                                                                        | 2   | 16       | 0.3 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5401-5450                                                                                                                              | 401                                                             | 7.4 | 244    | 4.5 |  | 119                                                                                                                                                                                                                                                        | 2.2 | 16       | 0.3 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5451-5500                                                                                                                              | 410                                                             | 7.5 | 262    | 4.8 |  | 125                                                                                                                                                                                                                                                        | 2.3 | 16       | 0.3 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5501-5550                                                                                                                              | 419                                                             | 7.6 | 270    | 4.9 |  | 127                                                                                                                                                                                                                                                        | 2.3 | 22       | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5551-5600                                                                                                                              | 429                                                             | 7.7 | 278    | 5   |  | 133                                                                                                                                                                                                                                                        | 2.4 | 22       | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5601-5650                                                                                                                              | 438                                                             | 7.8 | 286    | 5.1 |  | 140                                                                                                                                                                                                                                                        | 2.5 | 28       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5651-5700                                                                                                                              | 442                                                             | 7.8 | 289    | 5.1 |  | 147                                                                                                                                                                                                                                                        | 2.6 | 28       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5701-5750                                                                                                                              | 452                                                             | 7.9 | 297    | 5.2 |  | 154                                                                                                                                                                                                                                                        | 2.7 | 28       | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5751-5800                                                                                                                              | 462                                                             | 8   | 306    | 5.3 |  | 155                                                                                                                                                                                                                                                        | 2.7 | 34       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |

|                                                                                                                                        | AY                                                              |      |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                        |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 471                                                             | 8.1  | 314    | 5.4 |  | 163                                                                                                                                                                                                                                                        | 2.8 | 34       | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 481                                                             | 8.2  | 323    | 5.5 |  | 170                                                                                                                                                                                                                                                        | 2.9 | 64       | 1.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 491                                                             | 8.3  | 331    | 5.6 |  | 189                                                                                                                                                                                                                                                        | 3.2 | 71       | 1.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 501                                                             | 8.4  | 340    | 5.7 |  | 197                                                                                                                                                                                                                                                        | 3.3 | 77       | 1.3 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 506                                                             | 8.4  | 349    | 5.8 |  | 204                                                                                                                                                                                                                                                        | 3.4 | 78       | 1.3 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 516                                                             | 8.5  | 358    | 5.9 |  | 206                                                                                                                                                                                                                                                        | 3.4 | 85       | 1.4 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 526                                                             | 8.6  | 361    | 5.9 |  | 214                                                                                                                                                                                                                                                        | 3.5 | 85       | 1.4 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 537                                                             | 8.7  | 376    | 6.1 |  | 222                                                                                                                                                                                                                                                        | 3.6 | 92       | 1.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 547                                                             | 8.8  | 379    | 6.1 |  | 230                                                                                                                                                                                                                                                        | 3.7 | 99       | 1.6 | 12       | 0.2 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 552                                                             | 8.8  | 389    | 6.2 |  | 232                                                                                                                                                                                                                                                        | 3.7 | 106      | 1.7 | 18       | 0.3 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 562                                                             | 8.9  | 398    | 6.3 |  | 240                                                                                                                                                                                                                                                        | 3.8 | 120      | 1.9 | 18       | 0.3 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 573                                                             | 9    | 408    | 6.4 |  | 261                                                                                                                                                                                                                                                        | 4.1 | 121      | 1.9 | 19       | 0.3 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 584                                                             | 9.1  | 417    | 6.5 |  | 269                                                                                                                                                                                                                                                        | 4.2 | 128      | 2   | 19       | 0.3 | 6        | 0.1 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 595                                                             | 9.2  | 427    | 6.6 |  | 278                                                                                                                                                                                                                                                        | 4.3 | 135      | 2.1 | 25       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 600                                                             | 9.2  | 437    | 6.7 |  | 287                                                                                                                                                                                                                                                        | 4.4 | 137      | 2.1 | 26       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 611                                                             | 9.3  | 447    | 6.8 |  | 289                                                                                                                                                                                                                                                        | 4.4 | 144      | 2.2 | 26       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 622                                                             | 9.4  | 457    | 6.9 |  | 298                                                                                                                                                                                                                                                        | 4.5 | 152      | 2.3 | 33       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 634                                                             | 9.5  | 460    | 6.9 |  | 307                                                                                                                                                                                                                                                        | 4.6 | 160      | 2.4 | 33       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 638                                                             | 9.5  | 470    | 7   |  | 316                                                                                                                                                                                                                                                        | 4.7 | 161      | 2.4 | 33       | 0.5 | 6        | 0.1 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 650                                                             | 9.6  | 481    | 7.1 |  | 325                                                                                                                                                                                                                                                        | 4.8 | 169      | 2.5 | 67       | 1   | 6        | 0.1 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 662                                                             | 9.7  | 491    | 7.2 |  | 334                                                                                                                                                                                                                                                        | 4.9 | 191      | 2.8 | 68       | 1   | 6        | 0.1 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 666                                                             | 9.7  | 501    | 7.3 |  | 343                                                                                                                                                                                                                                                        | 5   | 192      | 2.8 | 75       | 1.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 678                                                             | 9.8  | 505    | 7.3 |  | 346                                                                                                                                                                                                                                                        | 5   | 200      | 2.9 | 76       | 1.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 690                                                             | 9.9  | 516    | 7.4 |  | 355                                                                                                                                                                                                                                                        | 5.1 | 209      | 3   | 83       | 1.2 | 6        | 0.1 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 695                                                             | 9.9  | 526    | 7.5 |  | 365                                                                                                                                                                                                                                                        | 5.2 | 210      | 3   | 91       | 1.3 | 7        | 0.1 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 707                                                             | 10   | 537    | 7.6 |  | 374                                                                                                                                                                                                                                                        | 5.3 | 219      | 3.1 | 91       | 1.3 | 7        | 0.1 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 719                                                             | 10.1 | 548    | 7.7 |  | 384                                                                                                                                                                                                                                                        | 5.4 | 228      | 3.2 | 99       | 1.4 | 7        | 0.1 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 724                                                             | 10.1 | 552    | 7.7 |  | 394                                                                                                                                                                                                                                                        | 5.5 | 229      | 3.2 | 100      | 1.4 | 14       | 0.2 | 7        | 0.1 |              |

|                                                                                                                                        | AY                                                              |      |        |     |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|------|--------|-----|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |     |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |     |  | A2Y                                                                                                                                                                                                                                                        |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 736                                                             | 10.2 | 563    | 7.8 |  | 397                                                                                                                                                                                                                                                        | 5.5 | 238      | 3.3 | 108      | 1.5 | 14       | 0.2 | 7        | 0.1 |              |
| 7251-7300                                                                                                                              | 749                                                             | 10.3 | 574    | 7.9 |  | 407                                                                                                                                                                                                                                                        | 5.6 | 247      | 3.4 | 123      | 1.7 | 21       | 0.3 | 7        | 0.1 |              |
| 7301-7350                                                                                                                              | 754                                                             | 10.3 | 586    | 8   |  | 417                                                                                                                                                                                                                                                        | 5.7 | 271      | 3.7 | 124      | 1.7 | 21       | 0.3 | 7        | 0.1 |              |
| 7351-7400                                                                                                                              | 767                                                             | 10.4 | 597    | 8.1 |  | 427                                                                                                                                                                                                                                                        | 5.8 | 280      | 3.8 | 132      | 1.8 | 22       | 0.3 | 7        | 0.1 |              |
| 7401-7450                                                                                                                              | 779                                                             | 10.5 | 601    | 8.1 |  | 438                                                                                                                                                                                                                                                        | 5.9 | 282      | 3.8 | 141      | 1.9 | 29       | 0.4 | 7        | 0.1 |              |
| 7451-7500                                                                                                                              | 784                                                             | 10.5 | 612    | 8.2 |  | 448                                                                                                                                                                                                                                                        | 6   | 291      | 3.9 | 142      | 1.9 | 29       | 0.4 | 7        | 0.1 |              |
| 7501-7550                                                                                                                              | 797                                                             | 10.6 | 624    | 8.3 |  | 451                                                                                                                                                                                                                                                        | 6   | 301      | 4   | 150      | 2   | 30       | 0.4 | 7        | 0.1 |              |
| 7551-7600                                                                                                                              | 810                                                             | 10.7 | 628    | 8.3 |  | 462                                                                                                                                                                                                                                                        | 6.1 | 310      | 4.1 | 159      | 2.1 | 30       | 0.4 | 7        | 0.1 |              |
| 7601-7650                                                                                                                              | 815                                                             | 10.7 | 640    | 8.4 |  | 472                                                                                                                                                                                                                                                        | 6.2 | 312      | 4.1 | 160      | 2.1 | 38       | 0.5 | 7        | 0.1 |              |
| 7651-7700                                                                                                                              | 828                                                             | 10.8 | 652    | 8.5 |  | 483                                                                                                                                                                                                                                                        | 6.3 | 322      | 4.2 | 168      | 2.2 | 38       | 0.5 | 7        | 0.1 |              |
| 7701-7750                                                                                                                              | 842                                                             | 10.9 | 664    | 8.6 |  | 494                                                                                                                                                                                                                                                        | 6.4 | 332      | 4.3 | 185      | 2.4 | 69       | 0.9 | 7        | 0.1 |              |
| 7751-7800                                                                                                                              | 847                                                             | 10.9 | 668    | 8.6 |  | 497                                                                                                                                                                                                                                                        | 6.4 | 342      | 4.4 | 194      | 2.5 | 77       | 1   | 7        | 0.1 |              |
| 7801-7850                                                                                                                              | 860                                                             | 11   | 680    | 8.7 |  | 508                                                                                                                                                                                                                                                        | 6.5 | 352      | 4.5 | 195      | 2.5 | 78       | 1   | 7        | 0.1 |              |
| 7851-7900                                                                                                                              | 866                                                             | 11   | 693    | 8.8 |  | 519                                                                                                                                                                                                                                                        | 6.6 | 354      | 4.5 | 204      | 2.6 | 86       | 1.1 | 7        | 0.1 |              |
| 7901-7950                                                                                                                              | 879                                                             | 11.1 | 697    | 8.8 |  | 523                                                                                                                                                                                                                                                        | 6.6 | 364      | 4.6 | 213      | 2.7 | 87       | 1.1 | 7        | 0.1 |              |
| 7951-8000                                                                                                                              | 885                                                             | 11.1 | 709    | 8.9 |  | 534                                                                                                                                                                                                                                                        | 6.7 | 374      | 4.7 | 215      | 2.7 | 87       | 1.1 | 7        | 0.1 |              |
| 8001-8050                                                                                                                              | 898                                                             | 11.2 | 722    | 9   |  | 545                                                                                                                                                                                                                                                        | 6.8 | 385      | 4.8 | 224      | 2.8 | 96       | 1.2 | 8        | 0.1 |              |
| 8051-8100                                                                                                                              | 912                                                             | 11.3 | 726    | 9   |  | 557                                                                                                                                                                                                                                                        | 6.9 | 395      | 4.9 | 234      | 2.9 | 104      | 1.3 | 8        | 0.1 |              |
| 8101-8150                                                                                                                              | 918                                                             | 11.3 | 739    | 9.1 |  | 568                                                                                                                                                                                                                                                        | 7   | 398      | 4.9 | 243      | 3   | 105      | 1.3 | 16       | 0.2 |              |
| 8151-8200                                                                                                                              | 931                                                             | 11.4 | 743    | 9.1 |  | 572                                                                                                                                                                                                                                                        | 7   | 408      | 5   | 245      | 3   | 122      | 1.5 | 16       | 0.2 |              |
| 8201-8250                                                                                                                              | 937                                                             | 11.4 | 756    | 9.2 |  | 583                                                                                                                                                                                                                                                        | 7.1 | 419      | 5.1 | 271      | 3.3 | 123      | 1.5 | 24       | 0.3 |              |
| 8251-8300                                                                                                                              | 951                                                             | 11.5 | 769    | 9.3 |  | 595                                                                                                                                                                                                                                                        | 7.2 | 430      | 5.2 | 273      | 3.3 | 132      | 1.6 | 24       | 0.3 |              |
| 8301-8350                                                                                                                              | 965                                                             | 11.6 | 774    | 9.3 |  | 607                                                                                                                                                                                                                                                        | 7.3 | 441      | 5.3 | 283      | 3.4 | 141      | 1.7 | 24       | 0.3 |              |
| 8351-8400                                                                                                                              | 971                                                             | 11.6 | 787    | 9.4 |  | 611                                                                                                                                                                                                                                                        | 7.3 | 443      | 5.3 | 293      | 3.5 | 142      | 1.7 | 25       | 0.3 |              |
| 8401-8450                                                                                                                              | 985                                                             | 11.7 | 800    | 9.5 |  | 623                                                                                                                                                                                                                                                        | 7.4 | 454      | 5.4 | 303      | 3.6 | 151      | 1.8 | 33       | 0.4 |              |
| 8451-8500                                                                                                                              | 1000                                                            | 11.8 | 805    | 9.5 |  | 635                                                                                                                                                                                                                                                        | 7.5 | 466      | 5.5 | 305      | 3.6 | 152      | 1.8 | 33       | 0.4 |              |
| 8501-8550                                                                                                                              | 1005                                                            | 11.8 | 818    | 9.6 |  | 639                                                                                                                                                                                                                                                        | 7.5 | 468      | 5.5 | 315      | 3.7 | 161      | 1.9 | 34       | 0.4 |              |
| 8551-8600                                                                                                                              | 1020                                                            | 11.9 | 831    | 9.7 |  | 651                                                                                                                                                                                                                                                        | 7.6 | 480      | 5.6 | 325      | 3.8 | 162      | 1.9 | 34       | 0.4 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                        |     | A3Y      |     | A4Y      |     | A5Y      |     | A6Y      |     |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 1035                                                            | 12   | 836    | 9.7  |  | 664                                                                                                                                                                                                                                                        | 7.7 | 491      | 5.7 | 336      | 3.9 | 172      | 2   | 69       | 0.8 |              |
| 8651-8700                                                                                                                              | 1041                                                            | 12   | 850    | 9.8  |  | 667                                                                                                                                                                                                                                                        | 7.7 | 503      | 5.8 | 338      | 3.9 | 190      | 2.2 | 78       | 0.9 |              |
| 8701-8750                                                                                                                              | 1055                                                            | 12.1 | 855    | 9.8  |  | 680                                                                                                                                                                                                                                                        | 7.8 | 506      | 5.8 | 349      | 4   | 200      | 2.3 | 78       | 0.9 |              |
| 8751-8800                                                                                                                              | 1070                                                            | 12.2 | 868    | 9.9  |  | 693                                                                                                                                                                                                                                                        | 7.9 | 517      | 5.9 | 359      | 4.1 | 201      | 2.3 | 78       | 0.9 |              |
| 8801-8850                                                                                                                              | 1076                                                            | 12.2 | 882    | 10   |  | 697                                                                                                                                                                                                                                                        | 7.9 | 529      | 6   | 361      | 4.1 | 211      | 2.4 | 88       | 1   |              |
| 8851-8900                                                                                                                              | 1091                                                            | 12.3 | 887    | 10   |  | 710                                                                                                                                                                                                                                                        | 8   | 532      | 6   | 372      | 4.2 | 221      | 2.5 | 88       | 1   |              |
| 8901-8950                                                                                                                              | 1106                                                            | 12.4 | 901    | 10.1 |  | 722                                                                                                                                                                                                                                                        | 8.1 | 544      | 6.1 | 383      | 4.3 | 223      | 2.5 | 98       | 1.1 |              |
| 8951-9000                                                                                                                              | 1112                                                            | 12.4 | 906    | 10.1 |  | 726                                                                                                                                                                                                                                                        | 8.1 | 556      | 6.2 | 394      | 4.4 | 233      | 2.6 | 98       | 1.1 |              |
| 9001-9050                                                                                                                              | 1128                                                            | 12.5 | 920    | 10.2 |  | 740                                                                                                                                                                                                                                                        | 8.2 | 568      | 6.3 | 397      | 4.4 | 243      | 2.7 | 108      | 1.2 |              |
| 9051-9100                                                                                                                              | 1143                                                            | 12.6 | 934    | 10.3 |  | 744                                                                                                                                                                                                                                                        | 8.2 | 571      | 6.3 | 408      | 4.5 | 245      | 2.7 | 108      | 1.2 |              |
| 9101-9150                                                                                                                              | 1149                                                            | 12.6 | 939    | 10.3 |  | 757                                                                                                                                                                                                                                                        | 8.3 | 584      | 6.4 | 419      | 4.6 | 255      | 2.8 | 127      | 1.4 |              |
| 9151-9200                                                                                                                              | 1165                                                            | 12.7 | 954    | 10.4 |  | 770                                                                                                                                                                                                                                                        | 8.4 | 596      | 6.5 | 431      | 4.7 | 275      | 3   | 128      | 1.4 |              |
| 9201-9250                                                                                                                              | 1180                                                            | 12.8 | 968    | 10.5 |  | 774                                                                                                                                                                                                                                                        | 8.4 | 599      | 6.5 | 433      | 4.7 | 285      | 3.1 | 138      | 1.5 |              |
| 9251-9300                                                                                                                              | 1187                                                            | 12.8 | 973    | 10.5 |  | 788                                                                                                                                                                                                                                                        | 8.5 | 612      | 6.6 | 445      | 4.8 | 296      | 3.2 | 139      | 1.5 |              |
| 9301-9350                                                                                                                              | 1202                                                            | 12.9 | 988    | 10.6 |  | 801                                                                                                                                                                                                                                                        | 8.6 | 624      | 6.7 | 456      | 4.9 | 298      | 3.2 | 149      | 1.6 |              |
| 9351-9400                                                                                                                              | 1209                                                            | 12.9 | 1003   | 10.7 |  | 806                                                                                                                                                                                                                                                        | 8.6 | 628      | 6.7 | 459      | 4.9 | 309      | 3.3 | 150      | 1.6 |              |
| 9401-9450                                                                                                                              | 1225                                                            | 13   | 1008   | 10.7 |  | 819                                                                                                                                                                                                                                                        | 8.7 | 640      | 6.8 | 471      | 5   | 320      | 3.4 | 160      | 1.7 |              |
| 9451-9500                                                                                                                              | 1231                                                            | 13   | 1023   | 10.8 |  | 824                                                                                                                                                                                                                                                        | 8.7 | 653      | 6.9 | 483      | 5.1 | 322      | 3.4 | 170      | 1.8 |              |
| 9501-9550                                                                                                                              | 1247                                                            | 13.1 | 1038   | 10.9 |  | 838                                                                                                                                                                                                                                                        | 8.8 | 657      | 6.9 | 495      | 5.2 | 333      | 3.5 | 171      | 1.8 |              |
| 9551-9600                                                                                                                              | 1263                                                            | 13.2 | 1043   | 10.9 |  | 852                                                                                                                                                                                                                                                        | 8.9 | 670      | 7   | 497      | 5.2 | 344      | 3.6 | 191      | 2   |              |
| 9601-9650                                                                                                                              | 1270                                                            | 13.2 | 1058   | 11   |  | 856                                                                                                                                                                                                                                                        | 8.9 | 683      | 7.1 | 510      | 5.3 | 346      | 3.6 | 202      | 2.1 |              |
| 9651-9700                                                                                                                              | 1286                                                            | 13.3 | 1073   | 11.1 |  | 870                                                                                                                                                                                                                                                        | 9   | 686      | 7.1 | 522      | 5.4 | 357      | 3.7 | 203      | 2.1 |              |
| 9701-9750                                                                                                                              | 1293                                                            | 13.3 | 1079   | 11.1 |  | 875                                                                                                                                                                                                                                                        | 9   | 700      | 7.2 | 525      | 5.4 | 369      | 3.8 | 213      | 2.2 |              |
| 9751-9800                                                                                                                              | 1309                                                            | 13.4 | 1094   | 11.2 |  | 889                                                                                                                                                                                                                                                        | 9.1 | 703      | 7.2 | 537      | 5.5 | 371      | 3.8 | 215      | 2.2 |              |
| 9801-9850                                                                                                                              | 1326                                                            | 13.5 | 1110   | 11.3 |  | 903                                                                                                                                                                                                                                                        | 9.2 | 717      | 7.3 | 550      | 5.6 | 383      | 3.9 | 225      | 2.3 |              |
| 9851-9900                                                                                                                              | 1333                                                            | 13.5 | 1115   | 11.3 |  | 908                                                                                                                                                                                                                                                        | 9.2 | 730      | 7.4 | 553      | 5.6 | 395      | 4   | 237      | 2.4 |              |
| 9901-9950                                                                                                                              | 1349                                                            | 13.6 | 1131   | 11.4 |  | 923                                                                                                                                                                                                                                                        | 9.3 | 734      | 7.4 | 565      | 5.7 | 397      | 4   | 238      | 2.4 |              |
| 9951-10000                                                                                                                             | 1356                                                            | 13.6 | 1147   | 11.5 |  | 937                                                                                                                                                                                                                                                        | 9.4 | 748      | 7.5 | 578      | 5.8 | 408      | 4.1 | 249      | 2.5 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |      |          |      |          |      |          |      |          |      | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | ALLEINSTEHENDE<br>Ledige, Getrennte,<br>Geschiedene, Verwitwete |      |        |      |  | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende<br>und verwitwete steuerpflichtige Personen, die nicht mit Kindern im gleichen Haushalt<br>zusammenleben. Anwendung Tarife A1–A6 siehe Tarifeinstufungen Seite 88. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                        |      | A3Y      |      | A4Y      |      | A5Y      |      | A6Y      |      |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                                                 | 13.9 |        | 11.8 |  |                                                                                                                                                                                                                                                            | 9.7  |          | 7.8  |          | 6.1  |          | 4.5  |          | 3    |              |
| 10501-11000                                                                                                                            |                                                                 | 14.4 |        | 12.4 |  |                                                                                                                                                                                                                                                            | 10.4 |          | 8.5  |          | 6.7  |          | 5.1  |          | 3.6  |              |
| 11001-11500                                                                                                                            |                                                                 | 14.8 |        | 12.9 |  |                                                                                                                                                                                                                                                            | 11   |          | 9.1  |          | 7.3  |          | 5.8  |          | 4.3  |              |
| 11501-12000                                                                                                                            |                                                                 | 15.3 |        | 13.4 |  |                                                                                                                                                                                                                                                            | 11.6 |          | 9.8  |          | 8    |          | 6.3  |          | 4.9  |              |
| 12001-12500                                                                                                                            |                                                                 | 15.8 |        | 13.9 |  |                                                                                                                                                                                                                                                            | 12.1 |          | 10.4 |          | 8.6  |          | 7    |          | 5.5  |              |
| 12501-13000                                                                                                                            |                                                                 | 16.2 |        | 14.4 |  |                                                                                                                                                                                                                                                            | 12.6 |          | 10.9 |          | 9.3  |          | 7.6  |          | 6    |              |
| 13001-13500                                                                                                                            |                                                                 | 16.7 |        | 14.9 |  |                                                                                                                                                                                                                                                            | 13.1 |          | 11.5 |          | 9.9  |          | 8.3  |          | 6.7  |              |
| 13501-14000                                                                                                                            |                                                                 | 17.1 |        | 15.4 |  |                                                                                                                                                                                                                                                            | 13.7 |          | 12   |          | 10.4 |          | 8.9  |          | 7.3  |              |
| 14001-14500                                                                                                                            |                                                                 | 17.5 |        | 15.8 |  |                                                                                                                                                                                                                                                            | 14.2 |          | 12.5 |          | 10.9 |          | 9.4  |          | 7.9  |              |
| 14501-15000                                                                                                                            |                                                                 | 17.9 |        | 16.2 |  |                                                                                                                                                                                                                                                            | 14.6 |          | 13   |          | 11.5 |          | 10   |          | 8.5  |              |
| 15001-15500                                                                                                                            |                                                                 | 18.2 |        | 16.6 |  |                                                                                                                                                                                                                                                            | 15   |          | 13.5 |          | 12   |          | 10.5 |          | 9    |              |
| 15501-16000                                                                                                                            |                                                                 | 18.6 |        | 17   |  |                                                                                                                                                                                                                                                            | 15.5 |          | 14   |          | 12.5 |          | 11   |          | 9.6  |              |
| 16001-16500                                                                                                                            |                                                                 | 18.9 |        | 17.4 |  |                                                                                                                                                                                                                                                            | 15.9 |          | 14.4 |          | 12.9 |          | 11.5 |          | 10.1 |              |
| 16501-17000                                                                                                                            |                                                                 | 19.3 |        | 17.8 |  |                                                                                                                                                                                                                                                            | 16.3 |          | 14.8 |          | 13.4 |          | 12   |          | 10.6 |              |
| 17001-17500                                                                                                                            |                                                                 | 19.6 |        | 18.1 |  |                                                                                                                                                                                                                                                            | 16.7 |          | 15.2 |          | 13.8 |          | 12.4 |          | 11.1 |              |
| 17501-18000                                                                                                                            |                                                                 | 19.9 |        | 18.5 |  |                                                                                                                                                                                                                                                            | 17.1 |          | 15.7 |          | 14.2 |          | 12.9 |          | 11.5 |              |
| 18001-18500                                                                                                                            |                                                                 | 20.1 |        | 18.8 |  |                                                                                                                                                                                                                                                            | 17.4 |          | 16   |          | 14.7 |          | 13.3 |          | 12   |              |
| 18501-19000                                                                                                                            |                                                                 | 20.4 |        | 19.1 |  |                                                                                                                                                                                                                                                            | 17.7 |          | 16.4 |          | 15.1 |          | 13.7 |          | 12.4 |              |
| 19001-19500                                                                                                                            |                                                                 | 20.7 |        | 19.4 |  |                                                                                                                                                                                                                                                            | 18   |          | 16.8 |          | 15.5 |          | 14.2 |          | 12.9 |              |
| 19501-20000                                                                                                                            |                                                                 | 21   |        | 19.7 |  |                                                                                                                                                                                                                                                            | 18.3 |          | 17.1 |          | 15.8 |          | 14.6 |          | 13.3 |              |
| 20001-20500                                                                                                                            |                                                                 | 21.3 |        | 20   |  |                                                                                                                                                                                                                                                            | 18.7 |          | 17.4 |          | 16.2 |          | 14.9 |          | 13.7 |              |
| 20501-21000                                                                                                                            |                                                                 | 21.6 |        | 20.3 |  |                                                                                                                                                                                                                                                            | 19   |          | 17.7 |          | 16.5 |          | 15.3 |          | 14.1 |              |
| 21001-21500                                                                                                                            |                                                                 | 21.9 |        | 20.6 |  |                                                                                                                                                                                                                                                            | 19.3 |          | 18   |          | 16.8 |          | 15.6 |          | 14.5 |              |
| 21501-22000                                                                                                                            |                                                                 | 22.1 |        | 20.9 |  |                                                                                                                                                                                                                                                            | 19.6 |          | 18.4 |          | 17.1 |          | 16   |          | 14.8 |              |
| 22001-22500                                                                                                                            |                                                                 | 22.3 |        | 21.1 |  |                                                                                                                                                                                                                                                            | 19.9 |          | 18.7 |          | 17.5 |          | 16.3 |          | 15.1 |              |
| 22501-23000                                                                                                                            |                                                                 | 22.6 |        | 21.4 |  |                                                                                                                                                                                                                                                            | 20.2 |          | 19   |          | 17.8 |          | 16.6 |          | 15.5 |              |
| 23001-23500                                                                                                                            |                                                                 | 22.8 |        | 21.6 |  |                                                                                                                                                                                                                                                            | 20.5 |          | 19.3 |          | 18.1 |          | 17   |          | 15.8 |              |
| 23501-24000                                                                                                                            |                                                                 | 23   |        | 21.9 |  |                                                                                                                                                                                                                                                            | 20.7 |          | 19.6 |          | 18.4 |          | 17.3 |          | 16.1 |              |

|                                                                                                                                        | AY                                                              |      |        |      |  |                                                                                                                                                                                                                                                            |      |          |      |          |      |          |      |          |      | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                                                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                                                                   |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | A0Y                                                             |      | A1Y    |      |  | A2Y                                                                                                                                                                                                                                                        |      | A3Y      |      | A4Y      |      | A5Y      |      | A6Y      |      |              |
|                                                                                                                                        | CHF                                                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                                                        | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 24001-24500                                                                                                                            |                                                                 | 23.2 |        | 22.1 |  |                                                                                                                                                                                                                                                            | 21   |          | 19.8 |          | 18.7 |          | 17.6 |          | 16.5 |              |
| 24501-25000                                                                                                                            |                                                                 | 23.4 |        | 22.3 |  |                                                                                                                                                                                                                                                            | 21.2 |          | 20.1 |          | 19   |          | 17.9 |          | 16.8 |              |
| 25001-25500                                                                                                                            |                                                                 | 23.6 |        | 22.5 |  |                                                                                                                                                                                                                                                            | 21.4 |          | 20.4 |          | 19.3 |          | 18.2 |          | 17.1 |              |
| 25501-26000                                                                                                                            |                                                                 | 23.8 |        | 22.7 |  |                                                                                                                                                                                                                                                            | 21.6 |          | 20.6 |          | 19.5 |          | 18.5 |          | 17.4 |              |
| 26001-26500                                                                                                                            |                                                                 | 23.9 |        | 22.9 |  |                                                                                                                                                                                                                                                            | 21.9 |          | 20.8 |          | 19.8 |          | 18.8 |          | 17.7 |              |
| 26501-27000                                                                                                                            |                                                                 | 24.1 |        | 23.1 |  |                                                                                                                                                                                                                                                            | 22.1 |          | 21   |          | 20   |          | 19   |          | 18   |              |
| 27001-27500                                                                                                                            |                                                                 | 24.2 |        | 23.3 |  |                                                                                                                                                                                                                                                            | 22.3 |          | 21.3 |          | 20.3 |          | 19.3 |          | 18.3 |              |
| 27501-28000                                                                                                                            |                                                                 | 24.4 |        | 23.4 |  |                                                                                                                                                                                                                                                            | 22.4 |          | 21.5 |          | 20.5 |          | 19.5 |          | 18.5 |              |
| 28001-28500                                                                                                                            |                                                                 | 24.5 |        | 23.6 |  |                                                                                                                                                                                                                                                            | 22.6 |          | 21.7 |          | 20.7 |          | 19.7 |          | 18.8 |              |
| 28501-29000                                                                                                                            |                                                                 | 24.7 |        | 23.7 |  |                                                                                                                                                                                                                                                            | 22.8 |          | 21.8 |          | 20.9 |          | 20   |          | 19   |              |
| 29001-29500                                                                                                                            |                                                                 | 24.8 |        | 23.9 |  |                                                                                                                                                                                                                                                            | 23   |          | 22   |          | 21.1 |          | 20.2 |          | 19.3 |              |
| 29501-30000                                                                                                                            |                                                                 | 24.9 |        | 24   |  |                                                                                                                                                                                                                                                            | 23.1 |          | 22.2 |          | 21.3 |          | 20.4 |          | 19.5 |              |
| 30001-35000                                                                                                                            |                                                                 | 25.6 |        | 24.8 |  |                                                                                                                                                                                                                                                            | 23.9 |          | 23.1 |          | 22.3 |          | 21.4 |          | 20.6 |              |
| 35001-40000                                                                                                                            |                                                                 | 26.6 |        | 25.9 |  |                                                                                                                                                                                                                                                            | 25.1 |          | 24.4 |          | 23.6 |          | 22.9 |          | 22.2 |              |
| 40001-45000                                                                                                                            |                                                                 | 27.5 |        | 26.8 |  |                                                                                                                                                                                                                                                            | 26.1 |          | 25.5 |          | 24.8 |          | 24.2 |          | 23.5 |              |
| 45001-50000                                                                                                                            |                                                                 | 28.1 |        | 27.5 |  |                                                                                                                                                                                                                                                            | 26.9 |          | 26.3 |          | 25.7 |          | 25.2 |          | 24.6 |              |
| 50001-55000                                                                                                                            |                                                                 | 28.6 |        | 28.1 |  |                                                                                                                                                                                                                                                            | 27.6 |          | 27   |          | 26.5 |          | 26   |          | 25.4 |              |
| 55001-60000                                                                                                                            |                                                                 | 29.1 |        | 28.6 |  |                                                                                                                                                                                                                                                            | 28.1 |          | 27.6 |          | 27.1 |          | 26.6 |          | 26.1 |              |
| 60001-65000                                                                                                                            |                                                                 | 29.4 |        | 29   |  |                                                                                                                                                                                                                                                            | 28.5 |          | 28.1 |          | 27.6 |          | 27.2 |          | 26.7 |              |
| 65001-70000                                                                                                                            |                                                                 | 29.8 |        | 29.3 |  |                                                                                                                                                                                                                                                            | 28.9 |          | 28.5 |          | 28.1 |          | 27.7 |          | 27.3 |              |
| 70001-75000                                                                                                                            |                                                                 | 30   |        | 29.6 |  |                                                                                                                                                                                                                                                            | 29.2 |          | 28.9 |          | 28.5 |          | 28.1 |          | 27.7 |              |
| 75001-80000                                                                                                                            |                                                                 | 30.2 |        | 29.9 |  |                                                                                                                                                                                                                                                            | 29.5 |          | 29.2 |          | 28.8 |          | 28.4 |          | 28.1 |              |
| 80001-85000                                                                                                                            |                                                                 | 30.3 |        | 30   |  |                                                                                                                                                                                                                                                            | 29.7 |          | 29.4 |          | 29   |          | 28.7 |          | 28.4 |              |
| 85001-90000                                                                                                                            |                                                                 | 30.5 |        | 30.1 |  |                                                                                                                                                                                                                                                            | 29.8 |          | 29.5 |          | 29.2 |          | 28.9 |          | 28.6 |              |
| 90001-95000                                                                                                                            |                                                                 | 30.5 |        | 30.3 |  |                                                                                                                                                                                                                                                            | 30   |          | 29.7 |          | 29.4 |          | 29.1 |          | 28.8 |              |
| 95001-100000                                                                                                                           |                                                                 | 30.6 |        | 30.4 |  |                                                                                                                                                                                                                                                            | 30.1 |          | 29.8 |          | 29.5 |          | 29.2 |          | 29   |              |

|                                                                                                                                        | BY                              |   |        |   |  |                                                                                                                                                                                                                   |   |          |   |          |   |          |   |          |   | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |   | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                          |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | B0Y                             |   | B1Y    |   |  | B2Y                                                                                                                                                                                                               |   | B3Y      |   | B4Y      |   | B5Y      |   | B6Y      |   |              |
|                                                                                                                                        | CHF                             | % | CHF    | % |  | CHF                                                                                                                                                                                                               | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | BY                              |     |        |   |  |                                                                                                                                                                                                                   |   |          |   |          |   |          |   |          |   | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                          |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |   |  | B2Y                                                                                                                                                                                                               |   | B3Y      |   | B4Y      |   | B5Y      |   | B6Y      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | % |  | CHF                                                                                                                                                                                                               | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 2                               |     | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 5                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 5                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 5                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 5                               | 0.2 | 2      |   |  | 2                                                                                                                                                                                                                 |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 9                               | 0.3 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 9                               | 0.3 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 18                              | 0.6 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 22                              | 0.7 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 22                              | 0.7 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 26                              | 0.8 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 26                              | 0.8 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 30                              | 0.9 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 30                              | 0.9 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 31                              | 0.9 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 35                              | 1   | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 35                              | 1   | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 36                              | 1   | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 40                              | 1.1 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 44                              | 1.2 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 45                              | 1.2 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 49                              | 1.3 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 50                              | 1.3 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 54                              | 1.4 | 3      | 0.1 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 55                              | 1.4 | 7      | 0.2 |  | 3                                                                                                                                                                                                                 | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 60                              | 1.5 | 8      | 0.2 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 61                              | 1.5 | 8      | 0.2 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 66                              | 1.6 | 8      | 0.2 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 66                              | 1.6 | 8      | 0.2 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 71                              | 1.7 | 21     | 0.5 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 81                              | 1.9 | 21     | 0.5 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 82                              | 1.9 | 25     | 0.6 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 87                              | 2   | 26     | 0.6 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 88                              | 2   | 26     | 0.6 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 93                              | 2.1 | 31     | 0.7 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 95                              | 2.1 | 31     | 0.7 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 100                             | 2.2 | 32     | 0.7 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 101                             | 2.2 | 37     | 0.8 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 107                             | 2.3 | 37     | 0.8 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 108                             | 2.3 | 37     | 0.8 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 114                             | 2.4 | 42     | 0.9 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 125                             | 2.6 | 48     | 1   |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4851-4900                                                                                                                              | 126                             | 2.6 | 48     | 1   |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4901-4950                                                                                                                              | 132                             | 2.7 | 49     | 1   |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 4951-5000                                                                                                                              | 139                             | 2.8 | 54     | 1.1 |  | 4                                                                                                                                                                                                                 | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |
| 5001-5050                                                                                                                              | 140                             | 2.8 | 55     | 1.1 |  | 5                                                                                                                                                                                                                 | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5051-5100                                                                                                                              | 142                             | 2.8 | 60     | 1.2 |  | 5                                                                                                                                                                                                                 | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5101-5150                                                                                                                              | 148                             | 2.9 | 61     | 1.2 |  | 5                                                                                                                                                                                                                 | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5151-5200                                                                                                                              | 150                             | 2.9 | 62     | 1.2 |  | 10                                                                                                                                                                                                                | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5201-5250                                                                                                                              | 156                             | 3   | 67     | 1.3 |  | 10                                                                                                                                                                                                                | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5251-5300                                                                                                                              | 158                             | 3   | 68     | 1.3 |  | 21                                                                                                                                                                                                                | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5301-5350                                                                                                                              | 165                             | 3.1 | 79     | 1.5 |  | 21                                                                                                                                                                                                                | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5351-5400                                                                                                                              | 166                             | 3.1 | 80     | 1.5 |  | 21                                                                                                                                                                                                                | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5401-5450                                                                                                                              | 173                             | 3.2 | 81     | 1.5 |  | 27                                                                                                                                                                                                                | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5451-5500                                                                                                                              | 175                             | 3.2 | 87     | 1.6 |  | 27                                                                                                                                                                                                                | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5501-5550                                                                                                                              | 182                             | 3.3 | 88     | 1.6 |  | 27                                                                                                                                                                                                                | 0.5 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5551-5600                                                                                                                              | 183                             | 3.3 | 89     | 1.6 |  | 33                                                                                                                                                                                                                | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5601-5650                                                                                                                              | 191                             | 3.4 | 95     | 1.7 |  | 33                                                                                                                                                                                                                | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5651-5700                                                                                                                              | 198                             | 3.5 | 96     | 1.7 |  | 34                                                                                                                                                                                                                | 0.6 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5701-5750                                                                                                                              | 200                             | 3.5 | 103    | 1.8 |  | 40                                                                                                                                                                                                                | 0.7 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5751-5800                                                                                                                              | 207                             | 3.6 | 103    | 1.8 |  | 46                                                                                                                                                                                                                | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 209                             | 3.6 | 116    | 2   |  | 46                                                                                                                                                                                                                | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 217                             | 3.7 | 123    | 2.1 |  | 47                                                                                                                                                                                                                | 0.8 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 225                             | 3.8 | 124    | 2.1 |  | 53                                                                                                                                                                                                                | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 227                             | 3.8 | 131    | 2.2 |  | 53                                                                                                                                                                                                                | 0.9 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 234                             | 3.9 | 132    | 2.2 |  | 54                                                                                                                                                                                                                | 0.9 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 236                             | 3.9 | 139    | 2.3 |  | 60                                                                                                                                                                                                                | 1   | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 245                             | 4   | 140    | 2.3 |  | 61                                                                                                                                                                                                                | 1   | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 253                             | 4.1 | 148    | 2.4 |  | 67                                                                                                                                                                                                                | 1.1 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 255                             | 4.1 | 149    | 2.4 |  | 68                                                                                                                                                                                                                | 1.1 | 18       | 0.3 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 263                             | 4.2 | 150    | 2.4 |  | 75                                                                                                                                                                                                                | 1.2 | 25       | 0.4 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 265                             | 4.2 | 158    | 2.5 |  | 82                                                                                                                                                                                                                | 1.3 | 25       | 0.4 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 274                             | 4.3 | 159    | 2.5 |  | 82                                                                                                                                                                                                                | 1.3 | 25       | 0.4 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 276                             | 4.3 | 167    | 2.6 |  | 89                                                                                                                                                                                                                | 1.4 | 25       | 0.4 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 284                             | 4.4 | 168    | 2.6 |  | 90                                                                                                                                                                                                                | 1.4 | 32       | 0.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 287                             | 4.4 | 176    | 2.7 |  | 91                                                                                                                                                                                                                | 1.4 | 32       | 0.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 295                             | 4.5 | 177    | 2.7 |  | 98                                                                                                                                                                                                                | 1.5 | 32       | 0.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 304                             | 4.6 | 185    | 2.8 |  | 99                                                                                                                                                                                                                | 1.5 | 39       | 0.6 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 307                             | 4.6 | 193    | 2.9 |  | 106                                                                                                                                                                                                               | 1.6 | 40       | 0.6 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 316                             | 4.7 | 195    | 2.9 |  | 107                                                                                                                                                                                                               | 1.6 | 47       | 0.7 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 325                             | 4.8 | 203    | 3   |  | 121                                                                                                                                                                                                               | 1.8 | 47       | 0.7 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 327                             | 4.8 | 204    | 3   |  | 122                                                                                                                                                                                                               | 1.8 | 47       | 0.7 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 336                             | 4.9 | 213    | 3.1 |  | 130                                                                                                                                                                                                               | 1.9 | 55       | 0.8 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 346                             | 5   | 214    | 3.1 |  | 131                                                                                                                                                                                                               | 1.9 | 55       | 0.8 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 348                             | 5   | 223    | 3.2 |  | 132                                                                                                                                                                                                               | 1.9 | 55       | 0.8 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 358                             | 5.1 | 224    | 3.2 |  | 140                                                                                                                                                                                                               | 2   | 63       | 0.9 | 7        | 0.1 | 7        | 0.1 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 367                             | 5.2 | 233    | 3.3 |  | 141                                                                                                                                                                                                               | 2   | 63       | 0.9 | 7        | 0.1 | 7        | 0.1 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 370                             | 5.2 | 235    | 3.3 |  | 149                                                                                                                                                                                                               | 2.1 | 71       | 1   | 21       | 0.3 | 7        | 0.1 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 380                             | 5.3 | 243    | 3.4 |  | 150                                                                                                                                                                                                               | 2.1 | 78       | 1.1 | 21       | 0.3 | 7        | 0.1 | 7        | 0.1 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 382                             | 5.3 | 245    | 3.4 |  | 158                                                                                                                                                                                                               | 2.2 | 79       | 1.1 | 21       | 0.3 | 7        | 0.1 | 7        | 0.1 |              |
| 7251-7300                                                                                                                              | 392                             | 5.4 | 247    | 3.4 |  | 160                                                                                                                                                                                                               | 2.2 | 80       | 1.1 | 29       | 0.4 | 7        | 0.1 | 7        | 0.1 |              |
| 7301-7350                                                                                                                              | 395                             | 5.4 | 256    | 3.5 |  | 161                                                                                                                                                                                                               | 2.2 | 87       | 1.2 | 29       | 0.4 | 7        | 0.1 | 7        | 0.1 |              |
| 7351-7400                                                                                                                              | 405                             | 5.5 | 258    | 3.5 |  | 169                                                                                                                                                                                                               | 2.3 | 88       | 1.2 | 29       | 0.4 | 7        | 0.1 | 7        | 0.1 |              |
| 7401-7450                                                                                                                              | 415                             | 5.6 | 267    | 3.6 |  | 170                                                                                                                                                                                                               | 2.3 | 89       | 1.2 | 29       | 0.4 | 7        | 0.1 | 7        | 0.1 |              |
| 7451-7500                                                                                                                              | 418                             | 5.6 | 276    | 3.7 |  | 179                                                                                                                                                                                                               | 2.4 | 97       | 1.3 | 37       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |
| 7501-7550                                                                                                                              | 428                             | 5.7 | 278    | 3.7 |  | 180                                                                                                                                                                                                               | 2.4 | 97       | 1.3 | 37       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |
| 7551-7600                                                                                                                              | 431                             | 5.7 | 287    | 3.8 |  | 189                                                                                                                                                                                                               | 2.5 | 106      | 1.4 | 37       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |
| 7601-7650                                                                                                                              | 442                             | 5.8 | 297    | 3.9 |  | 190                                                                                                                                                                                                               | 2.5 | 106      | 1.4 | 45       | 0.6 | 7        | 0.1 | 7        | 0.1 |              |
| 7651-7700                                                                                                                              | 445                             | 5.8 | 299    | 3.9 |  | 199                                                                                                                                                                                                               | 2.6 | 115      | 1.5 | 46       | 0.6 | 7        | 0.1 | 7        | 0.1 |              |
| 7701-7750                                                                                                                              | 455                             | 5.9 | 309    | 4   |  | 200                                                                                                                                                                                                               | 2.6 | 123      | 1.6 | 46       | 0.6 | 7        | 0.1 | 7        | 0.1 |              |
| 7751-7800                                                                                                                              | 466                             | 6   | 318    | 4.1 |  | 209                                                                                                                                                                                                               | 2.7 | 124      | 1.6 | 54       | 0.7 | 7        | 0.1 | 7        | 0.1 |              |
| 7801-7850                                                                                                                              | 469                             | 6   | 320    | 4.1 |  | 211                                                                                                                                                                                                               | 2.7 | 133      | 1.7 | 54       | 0.7 | 7        | 0.1 | 7        | 0.1 |              |
| 7851-7900                                                                                                                              | 480                             | 6.1 | 330    | 4.2 |  | 220                                                                                                                                                                                                               | 2.8 | 133      | 1.7 | 55       | 0.7 | 7        | 0.1 | 7        | 0.1 |              |
| 7901-7950                                                                                                                              | 483                             | 6.1 | 332    | 4.2 |  | 221                                                                                                                                                                                                               | 2.8 | 134      | 1.7 | 63       | 0.8 | 7        | 0.1 | 7        | 0.1 |              |
| 7951-8000                                                                                                                              | 494                             | 6.2 | 342    | 4.3 |  | 231                                                                                                                                                                                                               | 2.9 | 143      | 1.8 | 63       | 0.8 | 7        | 0.1 | 7        | 0.1 |              |
| 8001-8050                                                                                                                              | 505                             | 6.3 | 353    | 4.4 |  | 232                                                                                                                                                                                                               | 2.9 | 144      | 1.8 | 64       | 0.8 | 8        | 0.1 | 8        | 0.1 |              |
| 8051-8100                                                                                                                              | 508                             | 6.3 | 355    | 4.4 |  | 242                                                                                                                                                                                                               | 3   | 153      | 1.9 | 72       | 0.9 | 24       | 0.3 | 8        | 0.1 |              |
| 8101-8150                                                                                                                              | 520                             | 6.4 | 365    | 4.5 |  | 243                                                                                                                                                                                                               | 3   | 154      | 1.9 | 81       | 1   | 24       | 0.3 | 8        | 0.1 |              |
| 8151-8200                                                                                                                              | 523                             | 6.4 | 367    | 4.5 |  | 245                                                                                                                                                                                                               | 3   | 155      | 1.9 | 81       | 1   | 24       | 0.3 | 8        | 0.1 |              |
| 8201-8250                                                                                                                              | 534                             | 6.5 | 378    | 4.6 |  | 254                                                                                                                                                                                                               | 3.1 | 164      | 2   | 82       | 1   | 24       | 0.3 | 8        | 0.1 |              |
| 8251-8300                                                                                                                              | 537                             | 6.5 | 388    | 4.7 |  | 256                                                                                                                                                                                                               | 3.1 | 165      | 2   | 91       | 1.1 | 33       | 0.4 | 8        | 0.1 |              |
| 8301-8350                                                                                                                              | 549                             | 6.6 | 391    | 4.7 |  | 266                                                                                                                                                                                                               | 3.2 | 174      | 2.1 | 91       | 1.1 | 33       | 0.4 | 8        | 0.1 |              |
| 8351-8400                                                                                                                              | 561                             | 6.7 | 402    | 4.8 |  | 268                                                                                                                                                                                                               | 3.2 | 175      | 2.1 | 92       | 1.1 | 33       | 0.4 | 8        | 0.1 |              |
| 8401-8450                                                                                                                              | 564                             | 6.7 | 404    | 4.8 |  | 278                                                                                                                                                                                                               | 3.3 | 185      | 2.2 | 101      | 1.2 | 33       | 0.4 | 8        | 0.1 |              |
| 8451-8500                                                                                                                              | 576                             | 6.8 | 415    | 4.9 |  | 279                                                                                                                                                                                                               | 3.3 | 186      | 2.2 | 101      | 1.2 | 33       | 0.4 | 8        | 0.1 |              |
| 8501-8550                                                                                                                              | 579                             | 6.8 | 417    | 4.9 |  | 289                                                                                                                                                                                                               | 3.4 | 187      | 2.2 | 102      | 1.2 | 42       | 0.5 | 8        | 0.1 |              |
| 8551-8600                                                                                                                              | 591                             | 6.9 | 428    | 5   |  | 291                                                                                                                                                                                                               | 3.4 | 197      | 2.3 | 111      | 1.3 | 42       | 0.5 | 8        | 0.1 |              |

|                                                                                                                                        | BY                              |     |        |     |  |                                                                                                                                                                                                                   |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinvertiener |     |        |     |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                          |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | B0Y                             |     | B1Y    |     |  | B2Y                                                                                                                                                                                                               |     | B3Y      |     | B4Y      |     | B5Y      |     | B6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                               | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 603                             | 7   | 439    | 5.1 |  | 301                                                                                                                                                                                                               | 3.5 | 198      | 2.3 | 120      | 1.4 | 51       | 0.6 | 8        | 0.1 |              |
| 8651-8700                                                                                                                              | 607                             | 7   | 442    | 5.1 |  | 303                                                                                                                                                                                                               | 3.5 | 208      | 2.4 | 121      | 1.4 | 52       | 0.6 | 8        | 0.1 |              |
| 8701-8750                                                                                                                              | 619                             | 7.1 | 453    | 5.2 |  | 314                                                                                                                                                                                                               | 3.6 | 209      | 2.4 | 130      | 1.5 | 52       | 0.6 | 8        | 0.1 |              |
| 8751-8800                                                                                                                              | 623                             | 7.1 | 456    | 5.2 |  | 315                                                                                                                                                                                                               | 3.6 | 219      | 2.5 | 131      | 1.5 | 52       | 0.6 | 8        | 0.1 |              |
| 8801-8850                                                                                                                              | 635                             | 7.2 | 467    | 5.3 |  | 326                                                                                                                                                                                                               | 3.7 | 220      | 2.5 | 132      | 1.5 | 61       | 0.7 | 8        | 0.1 |              |
| 8851-8900                                                                                                                              | 639                             | 7.2 | 470    | 5.3 |  | 328                                                                                                                                                                                                               | 3.7 | 221      | 2.5 | 142      | 1.6 | 62       | 0.7 | 8        | 0.1 |              |
| 8901-8950                                                                                                                              | 651                             | 7.3 | 481    | 5.4 |  | 339                                                                                                                                                                                                               | 3.8 | 232      | 2.6 | 142      | 1.6 | 62       | 0.7 | 8        | 0.1 |              |
| 8951-9000                                                                                                                              | 655                             | 7.3 | 493    | 5.5 |  | 341                                                                                                                                                                                                               | 3.8 | 233      | 2.6 | 152      | 1.7 | 71       | 0.8 | 17       | 0.2 |              |
| 9001-9050                                                                                                                              | 667                             | 7.4 | 496    | 5.5 |  | 342                                                                                                                                                                                                               | 3.8 | 243      | 2.7 | 153      | 1.7 | 81       | 0.9 | 27       | 0.3 |              |
| 9051-9100                                                                                                                              | 671                             | 7.4 | 508    | 5.6 |  | 353                                                                                                                                                                                                               | 3.9 | 245      | 2.7 | 154      | 1.7 | 81       | 0.9 | 27       | 0.3 |              |
| 9101-9150                                                                                                                              | 684                             | 7.5 | 511    | 5.6 |  | 355                                                                                                                                                                                                               | 3.9 | 255      | 2.8 | 164      | 1.8 | 82       | 0.9 | 27       | 0.3 |              |
| 9151-9200                                                                                                                              | 688                             | 7.5 | 522    | 5.7 |  | 367                                                                                                                                                                                                               | 4   | 256      | 2.8 | 165      | 1.8 | 82       | 0.9 | 27       | 0.3 |              |
| 9201-9250                                                                                                                              | 701                             | 7.6 | 525    | 5.7 |  | 369                                                                                                                                                                                                               | 4   | 258      | 2.8 | 166      | 1.8 | 92       | 1   | 27       | 0.3 |              |
| 9251-9300                                                                                                                              | 704                             | 7.6 | 537    | 5.8 |  | 380                                                                                                                                                                                                               | 4.1 | 268      | 2.9 | 176      | 1.9 | 92       | 1   | 37       | 0.4 |              |
| 9301-9350                                                                                                                              | 718                             | 7.7 | 550    | 5.9 |  | 382                                                                                                                                                                                                               | 4.1 | 270      | 2.9 | 177      | 1.9 | 93       | 1   | 37       | 0.4 |              |
| 9351-9400                                                                                                                              | 721                             | 7.7 | 553    | 5.9 |  | 393                                                                                                                                                                                                               | 4.2 | 281      | 3   | 187      | 2   | 103      | 1.1 | 37       | 0.4 |              |
| 9401-9450                                                                                                                              | 735                             | 7.8 | 565    | 6   |  | 395                                                                                                                                                                                                               | 4.2 | 282      | 3   | 188      | 2   | 103      | 1.1 | 37       | 0.4 |              |
| 9451-9500                                                                                                                              | 739                             | 7.8 | 568    | 6   |  | 407                                                                                                                                                                                                               | 4.3 | 293      | 3.1 | 189      | 2   | 104      | 1.1 | 47       | 0.5 |              |
| 9501-9550                                                                                                                              | 752                             | 7.9 | 581    | 6.1 |  | 419                                                                                                                                                                                                               | 4.4 | 295      | 3.1 | 200      | 2.1 | 123      | 1.3 | 47       | 0.5 |              |
| 9551-9600                                                                                                                              | 756                             | 7.9 | 584    | 6.1 |  | 421                                                                                                                                                                                                               | 4.4 | 306      | 3.2 | 201      | 2.1 | 124      | 1.3 | 47       | 0.5 |              |
| 9601-9650                                                                                                                              | 770                             | 8   | 596    | 6.2 |  | 433                                                                                                                                                                                                               | 4.5 | 308      | 3.2 | 211      | 2.2 | 125      | 1.3 | 48       | 0.5 |              |
| 9651-9700                                                                                                                              | 774                             | 8   | 599    | 6.2 |  | 435                                                                                                                                                                                                               | 4.5 | 309      | 3.2 | 212      | 2.2 | 135      | 1.4 | 58       | 0.6 |              |
| 9701-9750                                                                                                                              | 787                             | 8.1 | 612    | 6.3 |  | 447                                                                                                                                                                                                               | 4.6 | 320      | 3.3 | 223      | 2.3 | 136      | 1.4 | 58       | 0.6 |              |
| 9751-9800                                                                                                                              | 801                             | 8.2 | 615    | 6.3 |  | 449                                                                                                                                                                                                               | 4.6 | 322      | 3.3 | 224      | 2.3 | 136      | 1.4 | 58       | 0.6 |              |
| 9801-9850                                                                                                                              | 805                             | 8.2 | 628    | 6.4 |  | 461                                                                                                                                                                                                               | 4.7 | 334      | 3.4 | 225      | 2.3 | 147      | 1.5 | 68       | 0.7 |              |
| 9851-9900                                                                                                                              | 819                             | 8.3 | 641    | 6.5 |  | 464                                                                                                                                                                                                               | 4.7 | 335      | 3.4 | 237      | 2.4 | 148      | 1.5 | 69       | 0.7 |              |
| 9901-9950                                                                                                                              | 823                             | 8.3 | 645    | 6.5 |  | 476                                                                                                                                                                                                               | 4.8 | 347      | 3.5 | 238      | 2.4 | 148      | 1.5 | 69       | 0.7 |              |
| 9951-10000                                                                                                                             | 837                             | 8.4 | 658    | 6.6 |  | 488                                                                                                                                                                                                               | 4.9 | 349      | 3.5 | 239      | 2.4 | 159      | 1.6 | 79       | 0.8 |              |

|                                                                                                                                        | BY                              |      |        |      |  |                                                                                                                                                                                                                   |      |          |      |          |      |          |      |          |      | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinverdiener |      |        |      |  | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                          |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | B0Y                             |      | B1Y    |      |  | B2Y                                                                                                                                                                                                               |      | B3Y      |      | B4Y      |      | B5Y      |      | B6Y      |      |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                               | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                 | 8.7  |        | 6.9  |  |                                                                                                                                                                                                                   | 5.2  |          | 3.7  |          | 2.7  |          | 1.8  |          | 0.9  |              |
| 10501-11000                                                                                                                            |                                 | 9.2  |        | 7.4  |  |                                                                                                                                                                                                                   | 5.7  |          | 4.1  |          | 3.1  |          | 2.1  |          | 1.3  |              |
| 11001-11500                                                                                                                            |                                 | 9.7  |        | 7.9  |  |                                                                                                                                                                                                                   | 6.2  |          | 4.7  |          | 3.5  |          | 2.5  |          | 1.7  |              |
| 11501-12000                                                                                                                            |                                 | 10.1 |        | 8.4  |  |                                                                                                                                                                                                                   | 6.7  |          | 5.2  |          | 3.9  |          | 2.9  |          | 2    |              |
| 12001-12500                                                                                                                            |                                 | 10.6 |        | 8.9  |  |                                                                                                                                                                                                                   | 7.3  |          | 5.7  |          | 4.3  |          | 3.3  |          | 2.4  |              |
| 12501-13000                                                                                                                            |                                 | 11.1 |        | 9.4  |  |                                                                                                                                                                                                                   | 7.8  |          | 6.2  |          | 4.8  |          | 3.7  |          | 2.8  |              |
| 13001-13500                                                                                                                            |                                 | 11.5 |        | 9.9  |  |                                                                                                                                                                                                                   | 8.3  |          | 6.8  |          | 5.3  |          | 4.1  |          | 3.1  |              |
| 13501-14000                                                                                                                            |                                 | 11.9 |        | 10.3 |  |                                                                                                                                                                                                                   | 8.8  |          | 7.3  |          | 5.8  |          | 4.5  |          | 3.5  |              |
| 14001-14500                                                                                                                            |                                 | 12.4 |        | 10.8 |  |                                                                                                                                                                                                                   | 9.3  |          | 7.8  |          | 6.4  |          | 5    |          | 3.9  |              |
| 14501-15000                                                                                                                            |                                 | 12.8 |        | 11.2 |  |                                                                                                                                                                                                                   | 9.7  |          | 8.3  |          | 6.8  |          | 5.5  |          | 4.2  |              |
| 15001-15500                                                                                                                            |                                 | 13.3 |        | 11.7 |  |                                                                                                                                                                                                                   | 10.2 |          | 8.7  |          | 7.3  |          | 6    |          | 4.7  |              |
| 15501-16000                                                                                                                            |                                 | 13.7 |        | 12.1 |  |                                                                                                                                                                                                                   | 10.6 |          | 9.2  |          | 7.8  |          | 6.5  |          | 5.2  |              |
| 16001-16500                                                                                                                            |                                 | 14.2 |        | 12.6 |  |                                                                                                                                                                                                                   | 11.1 |          | 9.6  |          | 8.3  |          | 6.9  |          | 5.7  |              |
| 16501-17000                                                                                                                            |                                 | 14.7 |        | 13   |  |                                                                                                                                                                                                                   | 11.5 |          | 10.1 |          | 8.7  |          | 7.4  |          | 6.1  |              |
| 17001-17500                                                                                                                            |                                 | 15.1 |        | 13.5 |  |                                                                                                                                                                                                                   | 12   |          | 10.6 |          | 9.2  |          | 7.9  |          | 6.6  |              |
| 17501-18000                                                                                                                            |                                 | 15.6 |        | 14   |  |                                                                                                                                                                                                                   | 12.5 |          | 11   |          | 9.6  |          | 8.3  |          | 7.1  |              |
| 18001-18500                                                                                                                            |                                 | 16   |        | 14.5 |  |                                                                                                                                                                                                                   | 13   |          | 11.5 |          | 10.1 |          | 8.8  |          | 7.5  |              |
| 18501-19000                                                                                                                            |                                 | 16.4 |        | 14.9 |  |                                                                                                                                                                                                                   | 13.4 |          | 12   |          | 10.6 |          | 9.2  |          | 8    |              |
| 19001-19500                                                                                                                            |                                 | 16.7 |        | 15.3 |  |                                                                                                                                                                                                                   | 13.9 |          | 12.5 |          | 11   |          | 9.7  |          | 8.4  |              |
| 19501-20000                                                                                                                            |                                 | 17.1 |        | 15.7 |  |                                                                                                                                                                                                                   | 14.3 |          | 12.9 |          | 11.5 |          | 10.2 |          | 8.9  |              |
| 20001-20500                                                                                                                            |                                 | 17.4 |        | 16.1 |  |                                                                                                                                                                                                                   | 14.7 |          | 13.3 |          | 12   |          | 10.7 |          | 9.3  |              |
| 20501-21000                                                                                                                            |                                 | 17.7 |        | 16.4 |  |                                                                                                                                                                                                                   | 15.1 |          | 13.8 |          | 12.4 |          | 11.1 |          | 9.8  |              |
| 21001-21500                                                                                                                            |                                 | 18   |        | 16.7 |  |                                                                                                                                                                                                                   | 15.4 |          | 14.1 |          | 12.9 |          | 11.6 |          | 10.3 |              |
| 21501-22000                                                                                                                            |                                 | 18.3 |        | 17   |  |                                                                                                                                                                                                                   | 15.8 |          | 14.5 |          | 13.3 |          | 12   |          | 10.7 |              |
| 22001-22500                                                                                                                            |                                 | 18.6 |        | 17.3 |  |                                                                                                                                                                                                                   | 16.1 |          | 14.9 |          | 13.7 |          | 12.4 |          | 11.2 |              |
| 22501-23000                                                                                                                            |                                 | 18.8 |        | 17.6 |  |                                                                                                                                                                                                                   | 16.4 |          | 15.2 |          | 14   |          | 12.8 |          | 11.6 |              |
| 23001-23500                                                                                                                            |                                 | 19.1 |        | 17.9 |  |                                                                                                                                                                                                                   | 16.7 |          | 15.6 |          | 14.4 |          | 13.2 |          | 12   |              |
| 23501-24000                                                                                                                            |                                 | 19.4 |        | 18.2 |  |                                                                                                                                                                                                                   | 17   |          | 15.9 |          | 14.7 |          | 13.6 |          | 12.4 |              |

|                                                                                                                                        | BY                              |      |        |      |  |          |      |          |      |          |                                                                                                                                                                                                                   |          |      |          |      | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|----------|------|----------|------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Alleinverdiener |      |        |      |  |          |      |          |      |          | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe<br>leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt.<br>Gilt auch für eingetragene Partnerschaften. |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder |      | 3 Kinder |      | 4 Kinder |                                                                                                                                                                                                                   | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | B0Y                             |      | B1Y    |      |  | B2Y      |      | B3Y      |      | B4Y      |                                                                                                                                                                                                                   | B5Y      |      | B6Y      |      |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF      | %    | CHF      | %    | CHF      | %                                                                                                                                                                                                                 | CHF      | %    | CHF      | %    |              |
| 24001-24500                                                                                                                            |                                 | 19.6 |        | 18.5 |  |          | 17.3 |          | 16.2 |          | 15                                                                                                                                                                                                                |          | 13.9 |          | 12.8 |              |
| 24501-25000                                                                                                                            |                                 | 19.9 |        | 18.7 |  |          | 17.6 |          | 16.5 |          | 15.4                                                                                                                                                                                                              |          | 14.2 |          | 13.1 |              |
| 25001-25500                                                                                                                            |                                 | 20.1 |        | 19   |  |          | 17.9 |          | 16.7 |          | 15.7                                                                                                                                                                                                              |          | 14.6 |          | 13.5 |              |
| 25501-26000                                                                                                                            |                                 | 20.3 |        | 19.2 |  |          | 18.1 |          | 17   |          | 15.9                                                                                                                                                                                                              |          | 14.9 |          | 13.8 |              |
| 26001-26500                                                                                                                            |                                 | 20.5 |        | 19.5 |  |          | 18.4 |          | 17.3 |          | 16.2                                                                                                                                                                                                              |          | 15.2 |          | 14.1 |              |
| 26501-27000                                                                                                                            |                                 | 20.7 |        | 19.7 |  |          | 18.6 |          | 17.6 |          | 16.5                                                                                                                                                                                                              |          | 15.5 |          | 14.4 |              |
| 27001-27500                                                                                                                            |                                 | 20.9 |        | 19.9 |  |          | 18.9 |          | 17.8 |          | 16.8                                                                                                                                                                                                              |          | 15.7 |          | 14.7 |              |
| 27501-28000                                                                                                                            |                                 | 21.1 |        | 20.1 |  |          | 19.1 |          | 18.1 |          | 17                                                                                                                                                                                                                |          | 16   |          | 15   |              |
| 28001-28500                                                                                                                            |                                 | 21.3 |        | 20.3 |  |          | 19.3 |          | 18.3 |          | 17.3                                                                                                                                                                                                              |          | 16.3 |          | 15.3 |              |
| 28501-29000                                                                                                                            |                                 | 21.5 |        | 20.5 |  |          | 19.5 |          | 18.5 |          | 17.5                                                                                                                                                                                                              |          | 16.6 |          | 15.6 |              |
| 29001-29500                                                                                                                            |                                 | 21.7 |        | 20.7 |  |          | 19.7 |          | 18.8 |          | 17.8                                                                                                                                                                                                              |          | 16.8 |          | 15.9 |              |
| 29501-30000                                                                                                                            |                                 | 21.8 |        | 20.9 |  |          | 19.9 |          | 19   |          | 18                                                                                                                                                                                                                |          | 17.1 |          | 16.1 |              |
| 30001-35000                                                                                                                            |                                 | 22.6 |        | 21.8 |  |          | 20.9 |          | 20   |          | 19.2                                                                                                                                                                                                              |          | 18.3 |          | 17.4 |              |
| 35001-40000                                                                                                                            |                                 | 23.9 |        | 23.1 |  |          | 22.3 |          | 21.6 |          | 20.8                                                                                                                                                                                                              |          | 20   |          | 19.3 |              |
| 40001-45000                                                                                                                            |                                 | 24.9 |        | 24.2 |  |          | 23.5 |          | 22.8 |          | 22.2                                                                                                                                                                                                              |          | 21.5 |          | 20.8 |              |
| 45001-50000                                                                                                                            |                                 | 25.7 |        | 25.1 |  |          | 24.5 |          | 23.9 |          | 23.2                                                                                                                                                                                                              |          | 22.6 |          | 22   |              |
| 50001-55000                                                                                                                            |                                 | 26.3 |        | 25.8 |  |          | 25.2 |          | 24.7 |          | 24.1                                                                                                                                                                                                              |          | 23.6 |          | 23   |              |
| 55001-60000                                                                                                                            |                                 | 26.9 |        | 26.4 |  |          | 25.9 |          | 25.4 |          | 24.8                                                                                                                                                                                                              |          | 24.3 |          | 23.8 |              |
| 60001-65000                                                                                                                            |                                 | 27.3 |        | 26.9 |  |          | 26.4 |          | 25.9 |          | 25.5                                                                                                                                                                                                              |          | 25   |          | 24.5 |              |
| 65001-70000                                                                                                                            |                                 | 27.7 |        | 27.3 |  |          | 26.8 |          | 26.4 |          | 26                                                                                                                                                                                                                |          | 25.5 |          | 25.1 |              |
| 70001-75000                                                                                                                            |                                 | 28.1 |        | 27.7 |  |          | 27.3 |          | 26.8 |          | 26.4                                                                                                                                                                                                              |          | 26   |          | 25.6 |              |
| 75001-80000                                                                                                                            |                                 | 28.4 |        | 28.1 |  |          | 27.7 |          | 27.3 |          | 26.9                                                                                                                                                                                                              |          | 26.5 |          | 26.1 |              |
| 80001-85000                                                                                                                            |                                 | 28.7 |        | 28.4 |  |          | 28   |          | 27.7 |          | 27.3                                                                                                                                                                                                              |          | 26.9 |          | 26.6 |              |
| 85001-90000                                                                                                                            |                                 | 29   |        | 28.7 |  |          | 28.3 |          | 28   |          | 27.6                                                                                                                                                                                                              |          | 27.3 |          | 27   |              |
| 90001-95000                                                                                                                            |                                 | 29.2 |        | 28.9 |  |          | 28.6 |          | 28.3 |          | 28                                                                                                                                                                                                                |          | 27.6 |          | 27.3 |              |
| 95001-100000                                                                                                                           |                                 | 29.4 |        | 29.1 |  |          | 28.8 |          | 28.5 |          | 28.2                                                                                                                                                                                                              |          | 27.9 |          | 27.6 |              |

|                                                                                                                                        | CY                              |   |        |   |  |                                                                                                                                                                                                                     |   |          |   |          |   |          |   |          |   | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---|--------|---|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |   |        |   |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |   |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |   | 1 Kind |   |  | 2 Kinder                                                                                                                                                                                                            |   | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | C0Y                             |   | C1Y    |   |  | C2Y                                                                                                                                                                                                                 |   | C3Y      |   | C4Y      |   | C5Y      |   | C6Y      |   |              |
|                                                                                                                                        | CHF                             | % | CHF    | % |  | CHF                                                                                                                                                                                                                 | % | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 2                               |   | 2      |   |  | 2                                                                                                                                                                                                                   |   | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |   |          |   |          |   |          |   | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |   | C4Y      |   | C5Y      |   | C6Y      |   |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                               |     | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 13                              | 0.8 | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 15                              | 0.9 | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 17                              | 1   | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 18                              | 1   | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 22                              | 1.2 | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 25                              | 1.3 | 2      |     |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 27                              | 1.4 | 3      | 0.2 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 28                              | 1.4 | 4      | 0.2 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 31                              | 1.5 | 6      | 0.3 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 34                              | 1.6 | 6      | 0.3 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 39                              | 1.8 | 13     | 0.6 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 42                              | 1.9 | 13     | 0.6 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 45                              | 2   | 15     | 0.7 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 46                              | 2   | 18     | 0.8 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 49                              | 2.1 | 19     | 0.8 |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 53                              | 2.2 | 24     | 1   |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 61                              | 2.5 | 24     | 1   |  | 2                                                                                                                                                                                                                   |     | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 65                              | 2.6 | 27     | 1.1 |  | 5                                                                                                                                                                                                                   | 0.2 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 66                              | 2.6 | 30     | 1.2 |  | 5                                                                                                                                                                                                                   | 0.2 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 70                              | 2.7 | 31     | 1.2 |  | 5                                                                                                                                                                                                                   | 0.2 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 74                              | 2.8 | 34     | 1.3 |  | 10                                                                                                                                                                                                                  | 0.4 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 79                              | 2.9 | 40     | 1.5 |  | 13                                                                                                                                                                                                                  | 0.5 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 80                              | 2.9 | 41     | 1.5 |  | 13                                                                                                                                                                                                                  | 0.5 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 84                              | 3   | 45     | 1.6 |  | 16                                                                                                                                                                                                                  | 0.6 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 89                              | 3.1 | 48     | 1.7 |  | 17                                                                                                                                                                                                                  | 0.6 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 93                              | 3.2 | 52     | 1.8 |  | 20                                                                                                                                                                                                                  | 0.7 | 2        |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 98                              | 3.3 | 59     | 2   |  | 23                                                                                                                                                                                                                  | 0.8 | 2        |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 3001-3050                                                                                                                              | 102                             | 3.4 | 60     | 2   |  | 24                                                                                                                                                                                                                  | 0.8 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3051-3100                                                                                                                              | 107                             | 3.5 | 64     | 2.1 |  | 27                                                                                                                                                                                                                  | 0.9 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3101-3150                                                                                                                              | 112                             | 3.6 | 68     | 2.2 |  | 31                                                                                                                                                                                                                  | 1   | 6        | 0.2 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3151-3200                                                                                                                              | 117                             | 3.7 | 73     | 2.3 |  | 31                                                                                                                                                                                                                  | 1   | 6        | 0.2 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3201-3250                                                                                                                              | 119                             | 3.7 | 77     | 2.4 |  | 38                                                                                                                                                                                                                  | 1.2 | 12       | 0.4 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3251-3300                                                                                                                              | 127                             | 3.9 | 78     | 2.4 |  | 42                                                                                                                                                                                                                  | 1.3 | 13       | 0.4 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3301-3350                                                                                                                              | 133                             | 4   | 83     | 2.5 |  | 43                                                                                                                                                                                                                  | 1.3 | 16       | 0.5 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3351-3400                                                                                                                              | 135                             | 4   | 87     | 2.6 |  | 47                                                                                                                                                                                                                  | 1.4 | 16       | 0.5 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3401-3450                                                                                                                              | 143                             | 4.2 | 92     | 2.7 |  | 47                                                                                                                                                                                                                  | 1.4 | 20       | 0.6 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3451-3500                                                                                                                              | 145                             | 4.2 | 97     | 2.8 |  | 52                                                                                                                                                                                                                  | 1.5 | 20       | 0.6 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3501-3550                                                                                                                              | 151                             | 4.3 | 98     | 2.8 |  | 59                                                                                                                                                                                                                  | 1.7 | 24       | 0.7 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3551-3600                                                                                                                              | 157                             | 4.4 | 103    | 2.9 |  | 64                                                                                                                                                                                                                  | 1.8 | 25       | 0.7 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3601-3650                                                                                                                              | 163                             | 4.5 | 108    | 3   |  | 65                                                                                                                                                                                                                  | 1.8 | 29       | 0.8 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3651-3700                                                                                                                              | 169                             | 4.6 | 113    | 3.1 |  | 69                                                                                                                                                                                                                  | 1.9 | 33       | 0.9 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |
| 3701-3750                                                                                                                              | 175                             | 4.7 | 119    | 3.2 |  | 74                                                                                                                                                                                                                  | 2   | 33       | 0.9 | 7        | 0.2 | 3        | 0.1 | 3        | 0.1 |              |
| 3751-3800                                                                                                                              | 181                             | 4.8 | 120    | 3.2 |  | 75                                                                                                                                                                                                                  | 2   | 37       | 1   | 11       | 0.3 | 3        | 0.1 | 3        | 0.1 |              |
| 3801-3850                                                                                                                              | 187                             | 4.9 | 126    | 3.3 |  | 80                                                                                                                                                                                                                  | 2.1 | 42       | 1.1 | 15       | 0.4 | 3        | 0.1 | 3        | 0.1 |              |
| 3851-3900                                                                                                                              | 193                             | 5   | 131    | 3.4 |  | 85                                                                                                                                                                                                                  | 2.2 | 46       | 1.2 | 15       | 0.4 | 3        | 0.1 | 3        | 0.1 |              |
| 3901-3950                                                                                                                              | 196                             | 5   | 133    | 3.4 |  | 90                                                                                                                                                                                                                  | 2.3 | 47       | 1.2 | 19       | 0.5 | 3        | 0.1 | 3        | 0.1 |              |
| 3951-4000                                                                                                                              | 202                             | 5.1 | 139    | 3.5 |  | 91                                                                                                                                                                                                                  | 2.3 | 51       | 1.3 | 19       | 0.5 | 3        | 0.1 | 3        | 0.1 |              |
| 4001-4050                                                                                                                              | 209                             | 5.2 | 144    | 3.6 |  | 96                                                                                                                                                                                                                  | 2.4 | 52       | 1.3 | 24       | 0.6 | 4        | 0.1 | 4        | 0.1 |              |
| 4051-4100                                                                                                                              | 215                             | 5.3 | 150    | 3.7 |  | 101                                                                                                                                                                                                                 | 2.5 | 61       | 1.5 | 24       | 0.6 | 4        | 0.1 | 4        | 0.1 |              |
| 4101-4150                                                                                                                              | 218                             | 5.3 | 156    | 3.8 |  | 107                                                                                                                                                                                                                 | 2.6 | 66       | 1.6 | 28       | 0.7 | 4        | 0.1 | 4        | 0.1 |              |
| 4151-4200                                                                                                                              | 225                             | 5.4 | 158    | 3.8 |  | 108                                                                                                                                                                                                                 | 2.6 | 66       | 1.6 | 29       | 0.7 | 4        | 0.1 | 4        | 0.1 |              |
| 4201-4250                                                                                                                              | 232                             | 5.5 | 164    | 3.9 |  | 114                                                                                                                                                                                                                 | 2.7 | 71       | 1.7 | 33       | 0.8 | 4        | 0.1 | 4        | 0.1 |              |
| 4251-4300                                                                                                                              | 239                             | 5.6 | 171    | 4   |  | 119                                                                                                                                                                                                                 | 2.8 | 72       | 1.7 | 34       | 0.8 | 12       | 0.3 | 4        | 0.1 |              |
| 4301-4350                                                                                                                              | 246                             | 5.7 | 177    | 4.1 |  | 121                                                                                                                                                                                                                 | 2.8 | 77       | 1.8 | 38       | 0.9 | 12       | 0.3 | 4        | 0.1 |              |
| 4351-4400                                                                                                                              | 253                             | 5.8 | 179    | 4.1 |  | 126                                                                                                                                                                                                                 | 2.9 | 83       | 1.9 | 43       | 1   | 13       | 0.3 | 4        | 0.1 |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 4401-4450                                                                                                                              | 256                             | 5.8 | 185    | 4.2 |  | 132                                                                                                                                                                                                                 | 3   | 84       | 1.9 | 44       | 1   | 17       | 0.4 | 4        | 0.1 |              |
| 4451-4500                                                                                                                              | 264                             | 5.9 | 192    | 4.3 |  | 134                                                                                                                                                                                                                 | 3   | 89       | 2   | 49       | 1.1 | 17       | 0.4 | 4        | 0.1 |              |
| 4501-4550                                                                                                                              | 271                             | 6   | 194    | 4.3 |  | 140                                                                                                                                                                                                                 | 3.1 | 95       | 2.1 | 49       | 1.1 | 18       | 0.4 | 4        | 0.1 |              |
| 4551-4600                                                                                                                              | 279                             | 6.1 | 201    | 4.4 |  | 146                                                                                                                                                                                                                 | 3.2 | 100      | 2.2 | 59       | 1.3 | 22       | 0.5 | 4        | 0.1 |              |
| 4601-4650                                                                                                                              | 286                             | 6.2 | 208    | 4.5 |  | 152                                                                                                                                                                                                                 | 3.3 | 101      | 2.2 | 60       | 1.3 | 27       | 0.6 | 4        | 0.1 |              |
| 4651-4700                                                                                                                              | 294                             | 6.3 | 210    | 4.5 |  | 158                                                                                                                                                                                                                 | 3.4 | 107      | 2.3 | 65       | 1.4 | 28       | 0.6 | 4        | 0.1 |              |
| 4701-4750                                                                                                                              | 302                             | 6.4 | 217    | 4.6 |  | 160                                                                                                                                                                                                                 | 3.4 | 113      | 2.4 | 70       | 1.5 | 28       | 0.6 | 4        | 0.1 |              |
| 4751-4800                                                                                                                              | 310                             | 6.5 | 224    | 4.7 |  | 167                                                                                                                                                                                                                 | 3.5 | 114      | 2.4 | 71       | 1.5 | 33       | 0.7 | 4        | 0.1 |              |
| 4801-4850                                                                                                                              | 318                             | 6.6 | 231    | 4.8 |  | 173                                                                                                                                                                                                                 | 3.6 | 120      | 2.5 | 77       | 1.6 | 38       | 0.8 | 14       | 0.3 |              |
| 4851-4900                                                                                                                              | 321                             | 6.6 | 238    | 4.9 |  | 175                                                                                                                                                                                                                 | 3.6 | 121      | 2.5 | 78       | 1.6 | 39       | 0.8 | 14       | 0.3 |              |
| 4901-4950                                                                                                                              | 329                             | 6.7 | 246    | 5   |  | 182                                                                                                                                                                                                                 | 3.7 | 128      | 2.6 | 83       | 1.7 | 44       | 0.9 | 14       | 0.3 |              |
| 4951-5000                                                                                                                              | 338                             | 6.8 | 253    | 5.1 |  | 189                                                                                                                                                                                                                 | 3.8 | 134      | 2.7 | 84       | 1.7 | 44       | 0.9 | 14       | 0.3 |              |
| 5001-5050                                                                                                                              | 346                             | 6.9 | 261    | 5.2 |  | 190                                                                                                                                                                                                                 | 3.8 | 135      | 2.7 | 90       | 1.8 | 50       | 1   | 20       | 0.4 |              |
| 5051-5100                                                                                                                              | 350                             | 6.9 | 268    | 5.3 |  | 197                                                                                                                                                                                                                 | 3.9 | 142      | 2.8 | 96       | 1.9 | 50       | 1   | 20       | 0.4 |              |
| 5101-5150                                                                                                                              | 358                             | 7   | 276    | 5.4 |  | 205                                                                                                                                                                                                                 | 4   | 148      | 2.9 | 102      | 2   | 61       | 1.2 | 25       | 0.5 |              |
| 5151-5200                                                                                                                              | 367                             | 7.1 | 284    | 5.5 |  | 207                                                                                                                                                                                                                 | 4   | 155      | 3   | 103      | 2   | 62       | 1.2 | 25       | 0.5 |              |
| 5201-5250                                                                                                                              | 376                             | 7.2 | 292    | 5.6 |  | 214                                                                                                                                                                                                                 | 4.1 | 156      | 3   | 109      | 2.1 | 67       | 1.3 | 31       | 0.6 |              |
| 5251-5300                                                                                                                              | 385                             | 7.3 | 295    | 5.6 |  | 221                                                                                                                                                                                                                 | 4.2 | 163      | 3.1 | 110      | 2.1 | 68       | 1.3 | 31       | 0.6 |              |
| 5301-5350                                                                                                                              | 388                             | 7.3 | 303    | 5.7 |  | 223                                                                                                                                                                                                                 | 4.2 | 170      | 3.2 | 117      | 2.2 | 74       | 1.4 | 31       | 0.6 |              |
| 5351-5400                                                                                                                              | 397                             | 7.4 | 311    | 5.8 |  | 231                                                                                                                                                                                                                 | 4.3 | 172      | 3.2 | 123      | 2.3 | 75       | 1.4 | 37       | 0.7 |              |
| 5401-5450                                                                                                                              | 406                             | 7.5 | 320    | 5.9 |  | 238                                                                                                                                                                                                                 | 4.4 | 179      | 3.3 | 124      | 2.3 | 81       | 1.5 | 43       | 0.8 |              |
| 5451-5500                                                                                                                              | 416                             | 7.6 | 328    | 6   |  | 240                                                                                                                                                                                                                 | 4.4 | 186      | 3.4 | 131      | 2.4 | 82       | 1.5 | 43       | 0.8 |              |
| 5501-5550                                                                                                                              | 425                             | 7.7 | 331    | 6   |  | 248                                                                                                                                                                                                                 | 4.5 | 187      | 3.4 | 132      | 2.4 | 88       | 1.6 | 49       | 0.9 |              |
| 5551-5600                                                                                                                              | 434                             | 7.8 | 345    | 6.2 |  | 256                                                                                                                                                                                                                 | 4.6 | 195      | 3.5 | 139      | 2.5 | 94       | 1.7 | 50       | 0.9 |              |
| 5601-5650                                                                                                                              | 444                             | 7.9 | 348    | 6.2 |  | 264                                                                                                                                                                                                                 | 4.7 | 202      | 3.6 | 146      | 2.6 | 101      | 1.8 | 56       | 1   |              |
| 5651-5700                                                                                                                              | 454                             | 8   | 357    | 6.3 |  | 272                                                                                                                                                                                                                 | 4.8 | 209      | 3.7 | 153      | 2.7 | 102      | 1.8 | 62       | 1.1 |              |
| 5701-5750                                                                                                                              | 463                             | 8.1 | 366    | 6.4 |  | 280                                                                                                                                                                                                                 | 4.9 | 211      | 3.7 | 160      | 2.8 | 108      | 1.9 | 68       | 1.2 |              |
| 5751-5800                                                                                                                              | 473                             | 8.2 | 375    | 6.5 |  | 288                                                                                                                                                                                                                 | 5   | 219      | 3.8 | 167      | 2.9 | 115      | 2   | 69       | 1.2 |              |

|                                                                                                                                        | CY                              |     |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----|--------|-----|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |     |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |     | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |     | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %   | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 483                             | 8.3 | 384    | 6.6 |  | 297                                                                                                                                                                                                                 | 5.1 | 227      | 3.9 | 168      | 2.9 | 116      | 2   | 75       | 1.3 |              |
| 5851-5900                                                                                                                              | 493                             | 8.4 | 399    | 6.8 |  | 305                                                                                                                                                                                                                 | 5.2 | 235      | 4   | 176      | 3   | 123      | 2.1 | 76       | 1.3 |              |
| 5901-5950                                                                                                                              | 497                             | 8.4 | 402    | 6.8 |  | 314                                                                                                                                                                                                                 | 5.3 | 237      | 4   | 183      | 3.1 | 130      | 2.2 | 82       | 1.4 |              |
| 5951-6000                                                                                                                              | 507                             | 8.5 | 412    | 6.9 |  | 322                                                                                                                                                                                                                 | 5.4 | 244      | 4.1 | 185      | 3.1 | 131      | 2.2 | 83       | 1.4 |              |
| 6001-6050                                                                                                                              | 512                             | 8.5 | 415    | 6.9 |  | 325                                                                                                                                                                                                                 | 5.4 | 247      | 4.1 | 192      | 3.2 | 132      | 2.2 | 90       | 1.5 |              |
| 6051-6100                                                                                                                              | 522                             | 8.6 | 425    | 7   |  | 334                                                                                                                                                                                                                 | 5.5 | 255      | 4.2 | 194      | 3.2 | 139      | 2.3 | 91       | 1.5 |              |
| 6101-6150                                                                                                                              | 526                             | 8.6 | 434    | 7.1 |  | 336                                                                                                                                                                                                                 | 5.5 | 257      | 4.2 | 202      | 3.3 | 140      | 2.3 | 98       | 1.6 |              |
| 6151-6200                                                                                                                              | 537                             | 8.7 | 438    | 7.1 |  | 345                                                                                                                                                                                                                 | 5.6 | 265      | 4.3 | 203      | 3.3 | 148      | 2.4 | 98       | 1.6 |              |
| 6201-6250                                                                                                                              | 547                             | 8.8 | 448    | 7.2 |  | 354                                                                                                                                                                                                                 | 5.7 | 273      | 4.4 | 211      | 3.4 | 155      | 2.5 | 105      | 1.7 |              |
| 6251-6300                                                                                                                              | 552                             | 8.8 | 458    | 7.3 |  | 357                                                                                                                                                                                                                 | 5.7 | 276      | 4.4 | 213      | 3.4 | 156      | 2.5 | 106      | 1.7 |              |
| 6301-6350                                                                                                                              | 562                             | 8.9 | 461    | 7.3 |  | 366                                                                                                                                                                                                                 | 5.8 | 284      | 4.5 | 221      | 3.5 | 164      | 2.6 | 113      | 1.8 |              |
| 6351-6400                                                                                                                              | 567                             | 8.9 | 471    | 7.4 |  | 369                                                                                                                                                                                                                 | 5.8 | 286      | 4.5 | 223      | 3.5 | 165      | 2.6 | 114      | 1.8 |              |
| 6401-6450                                                                                                                              | 578                             | 9   | 475    | 7.4 |  | 379                                                                                                                                                                                                                 | 5.9 | 295      | 4.6 | 224      | 3.5 | 173      | 2.7 | 115      | 1.8 |              |
| 6451-6500                                                                                                                              | 582                             | 9   | 485    | 7.5 |  | 388                                                                                                                                                                                                                 | 6   | 297      | 4.6 | 233      | 3.6 | 174      | 2.7 | 123      | 1.9 |              |
| 6501-6550                                                                                                                              | 593                             | 9.1 | 489    | 7.5 |  | 391                                                                                                                                                                                                                 | 6   | 306      | 4.7 | 234      | 3.6 | 182      | 2.8 | 123      | 1.9 |              |
| 6551-6600                                                                                                                              | 598                             | 9.1 | 499    | 7.6 |  | 401                                                                                                                                                                                                                 | 6.1 | 309      | 4.7 | 243      | 3.7 | 184      | 2.8 | 131      | 2   |              |
| 6601-6650                                                                                                                              | 609                             | 9.2 | 510    | 7.7 |  | 410                                                                                                                                                                                                                 | 6.2 | 318      | 4.8 | 245      | 3.7 | 192      | 2.9 | 132      | 2   |              |
| 6651-6700                                                                                                                              | 614                             | 9.2 | 513    | 7.7 |  | 413                                                                                                                                                                                                                 | 6.2 | 320      | 4.8 | 253      | 3.8 | 193      | 2.9 | 140      | 2.1 |              |
| 6701-6750                                                                                                                              | 625                             | 9.3 | 524    | 7.8 |  | 423                                                                                                                                                                                                                 | 6.3 | 329      | 4.9 | 255      | 3.8 | 201      | 3   | 141      | 2.1 |              |
| 6751-6800                                                                                                                              | 630                             | 9.3 | 528    | 7.8 |  | 426                                                                                                                                                                                                                 | 6.3 | 338      | 5   | 264      | 3.9 | 203      | 3   | 142      | 2.1 |              |
| 6801-6850                                                                                                                              | 641                             | 9.4 | 539    | 7.9 |  | 436                                                                                                                                                                                                                 | 6.4 | 341      | 5   | 273      | 4   | 211      | 3.1 | 150      | 2.2 |              |
| 6851-6900                                                                                                                              | 646                             | 9.4 | 543    | 7.9 |  | 446                                                                                                                                                                                                                 | 6.5 | 350      | 5.1 | 275      | 4   | 213      | 3.1 | 151      | 2.2 |              |
| 6901-6950                                                                                                                              | 657                             | 9.5 | 554    | 8   |  | 450                                                                                                                                                                                                                 | 6.5 | 353      | 5.1 | 283      | 4.1 | 214      | 3.1 | 159      | 2.3 |              |
| 6951-7000                                                                                                                              | 662                             | 9.5 | 558    | 8   |  | 460                                                                                                                                                                                                                 | 6.6 | 362      | 5.2 | 285      | 4.1 | 223      | 3.2 | 160      | 2.3 |              |
| 7001-7050                                                                                                                              | 674                             | 9.6 | 569    | 8.1 |  | 470                                                                                                                                                                                                                 | 6.7 | 372      | 5.3 | 295      | 4.2 | 224      | 3.2 | 168      | 2.4 |              |
| 7051-7100                                                                                                                              | 679                             | 9.6 | 573    | 8.1 |  | 474                                                                                                                                                                                                                 | 6.7 | 374      | 5.3 | 297      | 4.2 | 233      | 3.3 | 169      | 2.4 |              |
| 7101-7150                                                                                                                              | 691                             | 9.7 | 584    | 8.2 |  | 484                                                                                                                                                                                                                 | 6.8 | 384      | 5.4 | 306      | 4.3 | 235      | 3.3 | 178      | 2.5 |              |
| 7151-7200                                                                                                                              | 703                             | 9.8 | 595    | 8.3 |  | 487                                                                                                                                                                                                                 | 6.8 | 387      | 5.4 | 308      | 4.3 | 243      | 3.4 | 179      | 2.5 |              |

|                                                                                                                                        | CY                              |      |        |     |  |                                                                                                                                                                                                                     |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |     |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |     |  | 2 Kinder                                                                                                                                                                                                            |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |     |  | C2Y                                                                                                                                                                                                                 |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %   |  | CHF                                                                                                                                                                                                                 | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 708                             | 9.8  | 599    | 8.3 |  | 498                                                                                                                                                                                                                 | 6.9 | 397      | 5.5 | 310      | 4.3 | 245      | 3.4 | 187      | 2.6 |              |
| 7251-7300                                                                                                                              | 712                             | 9.8  | 603    | 8.3 |  | 501                                                                                                                                                                                                                 | 6.9 | 400      | 5.5 | 320      | 4.4 | 254      | 3.5 | 189      | 2.6 |              |
| 7301-7350                                                                                                                              | 725                             | 9.9  | 615    | 8.4 |  | 512                                                                                                                                                                                                                 | 7   | 410      | 5.6 | 322      | 4.4 | 256      | 3.5 | 197      | 2.7 |              |
| 7351-7400                                                                                                                              | 730                             | 9.9  | 626    | 8.5 |  | 523                                                                                                                                                                                                                 | 7.1 | 420      | 5.7 | 331      | 4.5 | 258      | 3.5 | 199      | 2.7 |              |
| 7401-7450                                                                                                                              | 742                             | 10   | 631    | 8.5 |  | 527                                                                                                                                                                                                                 | 7.1 | 423      | 5.7 | 334      | 4.5 | 267      | 3.6 | 207      | 2.8 |              |
| 7451-7500                                                                                                                              | 747                             | 10   | 642    | 8.6 |  | 538                                                                                                                                                                                                                 | 7.2 | 433      | 5.8 | 343      | 4.6 | 269      | 3.6 | 209      | 2.8 |              |
| 7501-7550                                                                                                                              | 760                             | 10.1 | 647    | 8.6 |  | 541                                                                                                                                                                                                                 | 7.2 | 443      | 5.9 | 346      | 4.6 | 278      | 3.7 | 218      | 2.9 |              |
| 7551-7600                                                                                                                              | 765                             | 10.1 | 659    | 8.7 |  | 552                                                                                                                                                                                                                 | 7.3 | 446      | 5.9 | 356      | 4.7 | 280      | 3.7 | 219      | 2.9 |              |
| 7601-7650                                                                                                                              | 777                             | 10.2 | 663    | 8.7 |  | 556                                                                                                                                                                                                                 | 7.3 | 457      | 6   | 358      | 4.7 | 289      | 3.8 | 221      | 2.9 |              |
| 7651-7700                                                                                                                              | 782                             | 10.2 | 675    | 8.8 |  | 567                                                                                                                                                                                                                 | 7.4 | 460      | 6   | 368      | 4.8 | 291      | 3.8 | 230      | 3   |              |
| 7701-7750                                                                                                                              | 795                             | 10.3 | 679    | 8.8 |  | 579                                                                                                                                                                                                                 | 7.5 | 471      | 6.1 | 370      | 4.8 | 301      | 3.9 | 231      | 3   |              |
| 7751-7800                                                                                                                              | 800                             | 10.3 | 691    | 8.9 |  | 583                                                                                                                                                                                                                 | 7.5 | 482      | 6.2 | 380      | 4.9 | 303      | 3.9 | 241      | 3.1 |              |
| 7801-7850                                                                                                                              | 813                             | 10.4 | 696    | 8.9 |  | 594                                                                                                                                                                                                                 | 7.6 | 485      | 6.2 | 383      | 4.9 | 313      | 4   | 242      | 3.1 |              |
| 7851-7900                                                                                                                              | 819                             | 10.4 | 708    | 9   |  | 598                                                                                                                                                                                                                 | 7.6 | 496      | 6.3 | 393      | 5   | 315      | 4   | 252      | 3.2 |              |
| 7901-7950                                                                                                                              | 832                             | 10.5 | 713    | 9   |  | 610                                                                                                                                                                                                                 | 7.7 | 499      | 6.3 | 396      | 5   | 324      | 4.1 | 253      | 3.2 |              |
| 7951-8000                                                                                                                              | 837                             | 10.5 | 725    | 9.1 |  | 614                                                                                                                                                                                                                 | 7.7 | 510      | 6.4 | 406      | 5.1 | 326      | 4.1 | 263      | 3.3 |              |
| 8001-8050                                                                                                                              | 850                             | 10.6 | 738    | 9.2 |  | 625                                                                                                                                                                                                                 | 7.8 | 521      | 6.5 | 417      | 5.2 | 337      | 4.2 | 264      | 3.3 |              |
| 8051-8100                                                                                                                              | 855                             | 10.6 | 742    | 9.2 |  | 629                                                                                                                                                                                                                 | 7.8 | 524      | 6.5 | 419      | 5.2 | 339      | 4.2 | 266      | 3.3 |              |
| 8101-8150                                                                                                                              | 861                             | 10.6 | 755    | 9.3 |  | 641                                                                                                                                                                                                                 | 7.9 | 536      | 6.6 | 430      | 5.3 | 349      | 4.3 | 276      | 3.4 |              |
| 8151-8200                                                                                                                              | 874                             | 10.7 | 760    | 9.3 |  | 645                                                                                                                                                                                                                 | 7.9 | 539      | 6.6 | 433      | 5.3 | 351      | 4.3 | 277      | 3.4 |              |
| 8201-8250                                                                                                                              | 880                             | 10.7 | 773    | 9.4 |  | 658                                                                                                                                                                                                                 | 8   | 551      | 6.7 | 444      | 5.4 | 353      | 4.3 | 287      | 3.5 |              |
| 8251-8300                                                                                                                              | 893                             | 10.8 | 777    | 9.4 |  | 662                                                                                                                                                                                                                 | 8   | 554      | 6.7 | 446      | 5.4 | 364      | 4.4 | 289      | 3.5 |              |
| 8301-8350                                                                                                                              | 899                             | 10.8 | 790    | 9.5 |  | 674                                                                                                                                                                                                                 | 8.1 | 566      | 6.8 | 457      | 5.5 | 366      | 4.4 | 299      | 3.6 |              |
| 8351-8400                                                                                                                              | 912                             | 10.9 | 795    | 9.5 |  | 678                                                                                                                                                                                                                 | 8.1 | 577      | 6.9 | 469      | 5.6 | 376      | 4.5 | 301      | 3.6 |              |
| 8401-8450                                                                                                                              | 918                             | 10.9 | 800    | 9.5 |  | 690                                                                                                                                                                                                                 | 8.2 | 581      | 6.9 | 471      | 5.6 | 379      | 4.5 | 303      | 3.6 |              |
| 8451-8500                                                                                                                              | 923                             | 10.9 | 813    | 9.6 |  | 694                                                                                                                                                                                                                 | 8.2 | 593      | 7   | 483      | 5.7 | 389      | 4.6 | 313      | 3.7 |              |
| 8501-8550                                                                                                                              | 937                             | 11   | 818    | 9.6 |  | 707                                                                                                                                                                                                                 | 8.3 | 596      | 7   | 485      | 5.7 | 392      | 4.6 | 315      | 3.7 |              |
| 8551-8600                                                                                                                              | 943                             | 11   | 831    | 9.7 |  | 711                                                                                                                                                                                                                 | 8.3 | 608      | 7.1 | 497      | 5.8 | 403      | 4.7 | 325      | 3.8 |              |

|                                                                                                                                        | CY                              |      |        |      |                                                                                                                                                                                                                     |          |     |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |          |     |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |                                                                                                                                                                                                                     | 2 Kinder |     | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |                                                                                                                                                                                                                     | C2Y      |     | C3Y      |     | C4Y      |     | C5Y      |     | C6Y      |     |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |                                                                                                                                                                                                                     | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 957                             | 11.1 | 836    | 9.7  |                                                                                                                                                                                                                     | 724      | 8.4 | 612      | 7.1 | 508      | 5.9 | 405      | 4.7 | 327      | 3.8 |              |
| 8651-8700                                                                                                                              | 962                             | 11.1 | 850    | 9.8  |                                                                                                                                                                                                                     | 737      | 8.5 | 624      | 7.2 | 511      | 5.9 | 407      | 4.7 | 338      | 3.9 |              |
| 8701-8750                                                                                                                              | 977                             | 11.2 | 855    | 9.8  |                                                                                                                                                                                                                     | 741      | 8.5 | 628      | 7.2 | 523      | 6   | 418      | 4.8 | 340      | 3.9 |              |
| 8751-8800                                                                                                                              | 982                             | 11.2 | 868    | 9.9  |                                                                                                                                                                                                                     | 754      | 8.6 | 640      | 7.3 | 526      | 6   | 421      | 4.8 | 351      | 4   |              |
| 8801-8850                                                                                                                              | 988                             | 11.2 | 873    | 9.9  |                                                                                                                                                                                                                     | 758      | 8.6 | 644      | 7.3 | 538      | 6.1 | 432      | 4.9 | 353      | 4   |              |
| 8851-8900                                                                                                                              | 1002                            | 11.3 | 887    | 10   |                                                                                                                                                                                                                     | 772      | 8.7 | 656      | 7.4 | 541      | 6.1 | 434      | 4.9 | 363      | 4.1 |              |
| 8901-8950                                                                                                                              | 1008                            | 11.3 | 892    | 10   |                                                                                                                                                                                                                     | 776      | 8.7 | 660      | 7.4 | 553      | 6.2 | 446      | 5   | 365      | 4.1 |              |
| 8951-9000                                                                                                                              | 1023                            | 11.4 | 906    | 10.1 |                                                                                                                                                                                                                     | 789      | 8.8 | 673      | 7.5 | 565      | 6.3 | 448      | 5   | 367      | 4.1 |              |
| 9001-9050                                                                                                                              | 1028                            | 11.4 | 911    | 10.1 |                                                                                                                                                                                                                     | 794      | 8.8 | 676      | 7.5 | 568      | 6.3 | 460      | 5.1 | 379      | 4.2 |              |
| 9051-9100                                                                                                                              | 1043                            | 11.5 | 925    | 10.2 |                                                                                                                                                                                                                     | 807      | 8.9 | 689      | 7.6 | 580      | 6.4 | 462      | 5.1 | 381      | 4.2 |              |
| 9101-9150                                                                                                                              | 1049                            | 11.5 | 930    | 10.2 |                                                                                                                                                                                                                     | 812      | 8.9 | 693      | 7.6 | 584      | 6.4 | 474      | 5.2 | 392      | 4.3 |              |
| 9151-9200                                                                                                                              | 1064                            | 11.6 | 935    | 10.2 |                                                                                                                                                                                                                     | 825      | 9   | 706      | 7.7 | 596      | 6.5 | 486      | 5.3 | 394      | 4.3 |              |
| 9201-9250                                                                                                                              | 1070                            | 11.6 | 950    | 10.3 |                                                                                                                                                                                                                     | 830      | 9   | 710      | 7.7 | 599      | 6.5 | 488      | 5.3 | 405      | 4.4 |              |
| 9251-9300                                                                                                                              | 1085                            | 11.7 | 955    | 10.3 |                                                                                                                                                                                                                     | 844      | 9.1 | 723      | 7.8 | 612      | 6.6 | 500      | 5.4 | 408      | 4.4 |              |
| 9301-9350                                                                                                                              | 1091                            | 11.7 | 969    | 10.4 |                                                                                                                                                                                                                     | 848      | 9.1 | 736      | 7.9 | 615      | 6.6 | 503      | 5.4 | 410      | 4.4 |              |
| 9351-9400                                                                                                                              | 1096                            | 11.7 | 975    | 10.4 |                                                                                                                                                                                                                     | 862      | 9.2 | 740      | 7.9 | 628      | 6.7 | 515      | 5.5 | 421      | 4.5 |              |
| 9401-9450                                                                                                                              | 1112                            | 11.8 | 989    | 10.5 |                                                                                                                                                                                                                     | 867      | 9.2 | 754      | 8   | 631      | 6.7 | 518      | 5.5 | 424      | 4.5 |              |
| 9451-9500                                                                                                                              | 1118                            | 11.8 | 994    | 10.5 |                                                                                                                                                                                                                     | 871      | 9.2 | 758      | 8   | 644      | 6.8 | 530      | 5.6 | 435      | 4.6 |              |
| 9501-9550                                                                                                                              | 1133                            | 11.9 | 1009   | 10.6 |                                                                                                                                                                                                                     | 885      | 9.3 | 771      | 8.1 | 647      | 6.8 | 542      | 5.7 | 438      | 4.6 |              |
| 9551-9600                                                                                                                              | 1139                            | 11.9 | 1014   | 10.6 |                                                                                                                                                                                                                     | 890      | 9.3 | 775      | 8.1 | 660      | 6.9 | 545      | 5.7 | 450      | 4.7 |              |
| 9601-9650                                                                                                                              | 1155                            | 12   | 1020   | 10.6 |                                                                                                                                                                                                                     | 904      | 9.4 | 789      | 8.2 | 664      | 6.9 | 558      | 5.8 | 452      | 4.7 |              |
| 9651-9700                                                                                                                              | 1161                            | 12   | 1035   | 10.7 |                                                                                                                                                                                                                     | 909      | 9.4 | 793      | 8.2 | 677      | 7   | 561      | 5.8 | 454      | 4.7 |              |
| 9701-9750                                                                                                                              | 1167                            | 12   | 1040   | 10.7 |                                                                                                                                                                                                                     | 923      | 9.5 | 807      | 8.3 | 690      | 7.1 | 573      | 5.9 | 466      | 4.8 |              |
| 9751-9800                                                                                                                              | 1182                            | 12.1 | 1055   | 10.8 |                                                                                                                                                                                                                     | 928      | 9.5 | 811      | 8.3 | 694      | 7.1 | 576      | 5.9 | 469      | 4.8 |              |
| 9801-9850                                                                                                                              | 1188                            | 12.1 | 1061   | 10.8 |                                                                                                                                                                                                                     | 943      | 9.6 | 825      | 8.4 | 707      | 7.2 | 589      | 6   | 471      | 4.8 |              |
| 9851-9900                                                                                                                              | 1204                            | 12.2 | 1076   | 10.9 |                                                                                                                                                                                                                     | 948      | 9.6 | 829      | 8.4 | 711      | 7.2 | 602      | 6.1 | 483      | 4.9 |              |
| 9901-9950                                                                                                                              | 1210                            | 12.2 | 1081   | 10.9 |                                                                                                                                                                                                                     | 962      | 9.7 | 843      | 8.5 | 724      | 7.3 | 605      | 6.1 | 496      | 5   |              |
| 9951-10000                                                                                                                             | 1216                            | 12.2 | 1097   | 11   |                                                                                                                                                                                                                     | 967      | 9.7 | 847      | 8.5 | 728      | 7.3 | 618      | 6.2 | 498      | 5   |              |

|                                                                                                                                        | CY                              |      |        |      |  |                                                                                                                                                                                                                     |      |          |      |          |      |          |      |          |      | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |  | C2Y                                                                                                                                                                                                                 |      | C3Y      |      | C4Y      |      | C5Y      |      | C6Y      |      |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                 | 12.5 |        | 11.2 |  |                                                                                                                                                                                                                     | 10   |          | 8.8  |          | 7.6  |          | 6.4  |          | 5.3  |              |
| 10501-11000                                                                                                                            |                                 | 12.9 |        | 11.6 |  |                                                                                                                                                                                                                     | 10.4 |          | 9.2  |          | 8.1  |          | 7    |          | 5.9  |              |
| 11001-11500                                                                                                                            |                                 | 13.3 |        | 12.1 |  |                                                                                                                                                                                                                     | 10.9 |          | 9.7  |          | 8.6  |          | 7.5  |          | 6.4  |              |
| 11501-12000                                                                                                                            |                                 | 13.7 |        | 12.5 |  |                                                                                                                                                                                                                     | 11.3 |          | 10.2 |          | 9.1  |          | 8    |          | 6.9  |              |
| 12001-12500                                                                                                                            |                                 | 14.1 |        | 12.9 |  |                                                                                                                                                                                                                     | 11.7 |          | 10.6 |          | 9.5  |          | 8.4  |          | 7.4  |              |
| 12501-13000                                                                                                                            |                                 | 14.6 |        | 13.4 |  |                                                                                                                                                                                                                     | 12.2 |          | 11.1 |          | 10   |          | 8.9  |          | 7.9  |              |
| 13001-13500                                                                                                                            |                                 | 15.1 |        | 13.9 |  |                                                                                                                                                                                                                     | 12.6 |          | 11.5 |          | 10.4 |          | 9.4  |          | 8.4  |              |
| 13501-14000                                                                                                                            |                                 | 15.5 |        | 14.3 |  |                                                                                                                                                                                                                     | 13.1 |          | 12   |          | 10.9 |          | 9.8  |          | 8.8  |              |
| 14001-14500                                                                                                                            |                                 | 15.9 |        | 14.8 |  |                                                                                                                                                                                                                     | 13.6 |          | 12.5 |          | 11.3 |          | 10.3 |          | 9.3  |              |
| 14501-15000                                                                                                                            |                                 | 16.3 |        | 15.2 |  |                                                                                                                                                                                                                     | 14.1 |          | 13   |          | 11.8 |          | 10.8 |          | 9.8  |              |
| 15001-15500                                                                                                                            |                                 | 16.7 |        | 15.6 |  |                                                                                                                                                                                                                     | 14.5 |          | 13.4 |          | 12.3 |          | 11.2 |          | 10.2 |              |
| 15501-16000                                                                                                                            |                                 | 17   |        | 16   |  |                                                                                                                                                                                                                     | 15   |          | 13.9 |          | 12.8 |          | 11.7 |          | 10.7 |              |
| 16001-16500                                                                                                                            |                                 | 17.4 |        | 16.4 |  |                                                                                                                                                                                                                     | 15.4 |          | 14.3 |          | 13.3 |          | 12.2 |          | 11.1 |              |
| 16501-17000                                                                                                                            |                                 | 17.7 |        | 16.7 |  |                                                                                                                                                                                                                     | 15.7 |          | 14.7 |          | 13.7 |          | 12.7 |          | 11.6 |              |
| 17001-17500                                                                                                                            |                                 | 18   |        | 17.1 |  |                                                                                                                                                                                                                     | 16.1 |          | 15.1 |          | 14.2 |          | 13.1 |          | 12.1 |              |
| 17501-18000                                                                                                                            |                                 | 18.3 |        | 17.4 |  |                                                                                                                                                                                                                     | 16.4 |          | 15.5 |          | 14.6 |          | 13.6 |          | 12.6 |              |
| 18001-18500                                                                                                                            |                                 | 18.6 |        | 17.7 |  |                                                                                                                                                                                                                     | 16.8 |          | 15.9 |          | 14.9 |          | 14   |          | 13   |              |
| 18501-19000                                                                                                                            |                                 | 18.9 |        | 18   |  |                                                                                                                                                                                                                     | 17.1 |          | 16.2 |          | 15.3 |          | 14.4 |          | 13.5 |              |
| 19001-19500                                                                                                                            |                                 | 19.1 |        | 18.3 |  |                                                                                                                                                                                                                     | 17.4 |          | 16.5 |          | 15.7 |          | 14.8 |          | 13.9 |              |
| 19501-20000                                                                                                                            |                                 | 19.4 |        | 18.5 |  |                                                                                                                                                                                                                     | 17.7 |          | 16.8 |          | 16   |          | 15.1 |          | 14.3 |              |
| 20001-20500                                                                                                                            |                                 | 19.6 |        | 18.8 |  |                                                                                                                                                                                                                     | 18   |          | 17.1 |          | 16.3 |          | 15.5 |          | 14.6 |              |
| 20501-21000                                                                                                                            |                                 | 19.9 |        | 19.1 |  |                                                                                                                                                                                                                     | 18.3 |          | 17.4 |          | 16.6 |          | 15.8 |          | 15   |              |
| 21001-21500                                                                                                                            |                                 | 20.1 |        | 19.3 |  |                                                                                                                                                                                                                     | 18.5 |          | 17.7 |          | 16.9 |          | 16.1 |          | 15.3 |              |
| 21501-22000                                                                                                                            |                                 | 20.3 |        | 19.6 |  |                                                                                                                                                                                                                     | 18.8 |          | 18   |          | 17.2 |          | 16.4 |          | 15.6 |              |
| 22001-22500                                                                                                                            |                                 | 20.5 |        | 19.8 |  |                                                                                                                                                                                                                     | 19   |          | 18.3 |          | 17.5 |          | 16.7 |          | 15.9 |              |
| 22501-23000                                                                                                                            |                                 | 20.7 |        | 20   |  |                                                                                                                                                                                                                     | 19.3 |          | 18.5 |          | 17.8 |          | 17   |          | 16.2 |              |
| 23001-23500                                                                                                                            |                                 | 20.9 |        | 20.2 |  |                                                                                                                                                                                                                     | 19.5 |          | 18.8 |          | 18   |          | 17.3 |          | 16.5 |              |
| 23501-24000                                                                                                                            |                                 | 21.1 |        | 20.4 |  |                                                                                                                                                                                                                     | 19.7 |          | 19   |          | 18.3 |          | 17.6 |          | 16.8 |              |

|                                                                                                                                        | CY                              |      |        |      |  |                                                                                                                                                                                                                     |      |          |      |          |      |          |      |          |      | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------|--------|------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | VERHEIRATETE<br>Doppelverdiener |      |        |      |  | Der Tarif C gilt für Ehepaare, die in rechtlich und tatsächlich ungetrennter<br>Ehe leben, und bei welchen beide Ehegatten erwerbstätig sind. Der Tarif C<br>wird auch angewandt bei eingetragenen Partnerschaften. |      |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 0 Kinder                        |      | 1 Kind |      |  | 2 Kinder                                                                                                                                                                                                            |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | C0Y                             |      | C1Y    |      |  | C2Y                                                                                                                                                                                                                 |      | C3Y      |      | C4Y      |      | C5Y      |      | C6Y      |      |              |
|                                                                                                                                        | CHF                             | %    | CHF    | %    |  | CHF                                                                                                                                                                                                                 | %    | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 24001-24500                                                                                                                            |                                 | 21.3 |        | 20.6 |  |                                                                                                                                                                                                                     | 19.9 |          | 19.3 |          | 18.5 |          | 17.8 |          | 17.1 |              |
| 24501-25000                                                                                                                            |                                 | 21.5 |        | 20.8 |  |                                                                                                                                                                                                                     | 20.2 |          | 19.5 |          | 18.8 |          | 18.1 |          | 17.4 |              |
| 25001-25500                                                                                                                            |                                 | 21.7 |        | 21   |  |                                                                                                                                                                                                                     | 20.4 |          | 19.7 |          | 19   |          | 18.3 |          | 17.6 |              |
| 25501-26000                                                                                                                            |                                 | 21.8 |        | 21.2 |  |                                                                                                                                                                                                                     | 20.5 |          | 19.9 |          | 19.2 |          | 18.6 |          | 17.9 |              |
| 26001-26500                                                                                                                            |                                 | 22   |        | 21.4 |  |                                                                                                                                                                                                                     | 20.7 |          | 20.1 |          | 19.5 |          | 18.8 |          | 18.1 |              |
| 26501-27000                                                                                                                            |                                 | 22.1 |        | 21.5 |  |                                                                                                                                                                                                                     | 20.9 |          | 20.3 |          | 19.7 |          | 19   |          | 18.4 |              |
| 27001-27500                                                                                                                            |                                 | 22.3 |        | 21.7 |  |                                                                                                                                                                                                                     | 21.1 |          | 20.5 |          | 19.9 |          | 19.2 |          | 18.6 |              |
| 27501-28000                                                                                                                            |                                 | 22.4 |        | 21.8 |  |                                                                                                                                                                                                                     | 21.3 |          | 20.7 |          | 20   |          | 19.4 |          | 18.8 |              |
| 28001-28500                                                                                                                            |                                 | 22.6 |        | 22   |  |                                                                                                                                                                                                                     | 21.4 |          | 20.8 |          | 20.2 |          | 19.6 |          | 19   |              |
| 28501-29000                                                                                                                            |                                 | 22.7 |        | 22.1 |  |                                                                                                                                                                                                                     | 21.6 |          | 21   |          | 20.4 |          | 19.8 |          | 19.2 |              |
| 29001-29500                                                                                                                            |                                 | 22.9 |        | 22.3 |  |                                                                                                                                                                                                                     | 21.7 |          | 21.2 |          | 20.6 |          | 20   |          | 19.4 |              |
| 29501-30000                                                                                                                            |                                 | 23   |        | 22.4 |  |                                                                                                                                                                                                                     | 21.9 |          | 21.3 |          | 20.8 |          | 20.2 |          | 19.6 |              |
| 30001-35000                                                                                                                            |                                 | 23.7 |        | 23.2 |  |                                                                                                                                                                                                                     | 22.6 |          | 22.1 |          | 21.6 |          | 21.1 |          | 20.6 |              |
| 35001-40000                                                                                                                            |                                 | 24.7 |        | 24.3 |  |                                                                                                                                                                                                                     | 23.8 |          | 23.4 |          | 22.9 |          | 22.5 |          | 22   |              |
| 40001-45000                                                                                                                            |                                 | 25.6 |        | 25.2 |  |                                                                                                                                                                                                                     | 24.8 |          | 24.4 |          | 24   |          | 23.6 |          | 23.2 |              |
| 45001-50000                                                                                                                            |                                 | 26.3 |        | 25.9 |  |                                                                                                                                                                                                                     | 25.6 |          | 25.2 |          | 24.9 |          | 24.5 |          | 24.2 |              |
| 50001-55000                                                                                                                            |                                 | 26.8 |        | 26.5 |  |                                                                                                                                                                                                                     | 26.2 |          | 25.9 |          | 25.6 |          | 25.2 |          | 24.9 |              |
| 55001-60000                                                                                                                            |                                 | 27.3 |        | 27   |  |                                                                                                                                                                                                                     | 26.7 |          | 26.4 |          | 26.1 |          | 25.9 |          | 25.6 |              |
| 60001-65000                                                                                                                            |                                 | 27.7 |        | 27.4 |  |                                                                                                                                                                                                                     | 27.1 |          | 26.9 |          | 26.6 |          | 26.4 |          | 26.1 |              |
| 65001-70000                                                                                                                            |                                 | 28.1 |        | 27.8 |  |                                                                                                                                                                                                                     | 27.6 |          | 27.3 |          | 27.1 |          | 26.8 |          | 26.6 |              |
| 70001-75000                                                                                                                            |                                 | 28.4 |        | 28.2 |  |                                                                                                                                                                                                                     | 28   |          | 27.7 |          | 27.5 |          | 27.3 |          | 27   |              |
| 75001-80000                                                                                                                            |                                 | 28.7 |        | 28.5 |  |                                                                                                                                                                                                                     | 28.3 |          | 28.1 |          | 27.9 |          | 27.6 |          | 27.4 |              |
| 80001-85000                                                                                                                            |                                 | 29   |        | 28.8 |  |                                                                                                                                                                                                                     | 28.6 |          | 28.4 |          | 28.2 |          | 28   |          | 27.8 |              |
| 85001-90000                                                                                                                            |                                 | 29.2 |        | 29.1 |  |                                                                                                                                                                                                                     | 28.9 |          | 28.7 |          | 28.5 |          | 28.3 |          | 28.1 |              |
| 90001-95000                                                                                                                            |                                 | 29.4 |        | 29.2 |  |                                                                                                                                                                                                                     | 29.1 |          | 28.9 |          | 28.7 |          | 28.5 |          | 28.4 |              |
| 95001-100000                                                                                                                           |                                 | 29.5 |        | 29.4 |  |                                                                                                                                                                                                                     | 29.2 |          | 29   |          | 28.9 |          | 28.7 |          | 28.6 |              |

|                                                                                                                                        | HY                               |   |          |   |  |                                                                                                                                                                                                                |   |          |   |          |   |          |   | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---|----------|---|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |   |          |   |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 1 Kind                           |   | 2 Kinder |   |  | 3 Kinder                                                                                                                                                                                                       |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | H1Y                              |   | H2Y      |   |  | H3Y                                                                                                                                                                                                            |   | H4Y      |   | H5Y      |   | H6Y      |   |              |
|                                                                                                                                        | CHF                              | % | CHF      | % |  | CHF                                                                                                                                                                                                            | % | CHF      | % | CHF      | % | CHF      | % |              |
| 0-250                                                                                                                                  | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 251-300                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 301-350                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 351-400                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 401-450                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 451-500                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 501-550                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 551-600                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 601-650                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 651-700                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 701-750                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 751-800                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 801-850                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 851-900                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 901-950                                                                                                                                | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 951-1000                                                                                                                               | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1001-1050                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1051-1100                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1101-1150                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1151-1200                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1201-1250                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1251-1300                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1301-1350                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1351-1400                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1401-1450                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1451-1500                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1501-1550                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1551-1600                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | HY                               |   |          |   |  |                                                                                                                                                                                                                |   |          |   |          |   |          |   | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---|----------|---|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---|----------|---|----------|---|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |   |          |   |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |   |          |   |          |   |          |   |              |
|                                                                                                                                        | 1 Kind                           |   | 2 Kinder |   |  | 3 Kinder                                                                                                                                                                                                       |   | 4 Kinder |   | 5 Kinder |   | 6 Kinder |   |              |
|                                                                                                                                        | H1Y                              |   | H2Y      |   |  | H3Y                                                                                                                                                                                                            |   | H4Y      |   | H5Y      |   | H6Y      |   |              |
|                                                                                                                                        | CHF                              | % | CHF      | % |  | CHF                                                                                                                                                                                                            | % | CHF      | % | CHF      | % | CHF      | % |              |
| 1601-1650                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1651-1700                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1701-1750                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1751-1800                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1801-1850                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1851-1900                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1901-1950                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 1951-2000                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2001-2050                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2051-2100                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2101-2150                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2151-2200                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2201-2250                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2251-2300                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2301-2350                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2351-2400                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2401-2450                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2451-2500                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2501-2550                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2551-2600                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2601-2650                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2651-2700                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2701-2750                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2751-2800                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2801-2850                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2851-2900                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2901-2950                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |
| 2951-3000                                                                                                                              | 2                                |   | 2        |   |  | 2                                                                                                                                                                                                              |   | 2        |   | 2        |   | 2        |   |              |

|                                                                                                                                        | HY                               |     |          |     |  |                                                                                                                                                                                                                |     |          |     |          |     |          |     | Ausgabe 2026 |  |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|--------------|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |     |          |     |          |     |          |     |              |  |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |  | 3 Kinder                                                                                                                                                                                                       |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |  |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |  | H3Y                                                                                                                                                                                                            |     | H4Y      |     | H5Y      |     | H6Y      |     |              |  |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |  | CHF                                                                                                                                                                                                            | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |  |
| 3001-3050                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3051-3100                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3101-3150                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3151-3200                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3201-3250                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3251-3300                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3301-3350                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3351-3400                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3401-3450                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3451-3500                                                                                                                              | 3                                | 0.1 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3501-3550                                                                                                                              | 7                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3551-3600                                                                                                                              | 7                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3601-3650                                                                                                                              | 7                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3651-3700                                                                                                                              | 7                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3701-3750                                                                                                                              | 7                                | 0.2 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3751-3800                                                                                                                              | 18                               | 0.5 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3801-3850                                                                                                                              | 22                               | 0.6 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3851-3900                                                                                                                              | 23                               | 0.6 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3901-3950                                                                                                                              | 27                               | 0.7 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 3951-4000                                                                                                                              | 27                               | 0.7 | 3        | 0.1 |  | 3                                                                                                                                                                                                              | 0.1 | 3        | 0.1 | 3        | 0.1 | 3        | 0.1 |              |  |
| 4001-4050                                                                                                                              | 28                               | 0.7 | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4051-4100                                                                                                                              | 32                               | 0.8 | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4101-4150                                                                                                                              | 33                               | 0.8 | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4151-4200                                                                                                                              | 33                               | 0.8 | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4201-4250                                                                                                                              | 38                               | 0.9 | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4251-4300                                                                                                                              | 38                               | 0.9 | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4301-4350                                                                                                                              | 43                               | 1   | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |
| 4351-4400                                                                                                                              | 43                               | 1   | 4        | 0.1 |  | 4                                                                                                                                                                                                              | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |              |  |

|                                                                                                                                        | HY <span style="float: right;">Ausgabe 2026</span> |     |          |     |                                                                                                                                                                                                                |          |     |          |     |          |     |          |     |  |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----|----------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende                   |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |          |     |          |     |          |     |          |     |  |
|                                                                                                                                        | 1 Kind                                             |     | 2 Kinder |     |                                                                                                                                                                                                                | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |  |
|                                                                                                                                        | H1Y                                                |     | H2Y      |     |                                                                                                                                                                                                                | H3Y      |     | H4Y      |     | H5Y      |     | H6Y      |     |  |
|                                                                                                                                        | CHF                                                | %   | CHF      | %   |                                                                                                                                                                                                                | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |  |
| 4401-4450                                                                                                                              | 48                                                 | 1.1 | 4        | 0.1 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4451-4500                                                                                                                              | 49                                                 | 1.1 | 4        | 0.1 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4501-4550                                                                                                                              | 54                                                 | 1.2 | 4        | 0.1 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4551-4600                                                                                                                              | 54                                                 | 1.2 | 4        | 0.1 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4601-4650                                                                                                                              | 55                                                 | 1.2 | 4        | 0.1 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4651-4700                                                                                                                              | 60                                                 | 1.3 | 9        | 0.2 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4701-4750                                                                                                                              | 61                                                 | 1.3 | 9        | 0.2 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4751-4800                                                                                                                              | 66                                                 | 1.4 | 9        | 0.2 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4801-4850                                                                                                                              | 67                                                 | 1.4 | 19       | 0.4 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4851-4900                                                                                                                              | 68                                                 | 1.4 | 19       | 0.4 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4901-4950                                                                                                                              | 78                                                 | 1.6 | 24       | 0.5 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 4951-5000                                                                                                                              | 79                                                 | 1.6 | 24       | 0.5 |                                                                                                                                                                                                                | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 | 4        | 0.1 |  |
| 5001-5050                                                                                                                              | 85                                                 | 1.7 | 25       | 0.5 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5051-5100                                                                                                                              | 86                                                 | 1.7 | 30       | 0.6 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5101-5150                                                                                                                              | 87                                                 | 1.7 | 30       | 0.6 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5151-5200                                                                                                                              | 93                                                 | 1.8 | 31       | 0.6 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5201-5250                                                                                                                              | 94                                                 | 1.8 | 36       | 0.7 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5251-5300                                                                                                                              | 100                                                | 1.9 | 36       | 0.7 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5301-5350                                                                                                                              | 101                                                | 1.9 | 37       | 0.7 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5351-5400                                                                                                                              | 102                                                | 1.9 | 37       | 0.7 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5401-5450                                                                                                                              | 108                                                | 2   | 43       | 0.8 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5451-5500                                                                                                                              | 120                                                | 2.2 | 49       | 0.9 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5501-5550                                                                                                                              | 121                                                | 2.2 | 49       | 0.9 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5551-5600                                                                                                                              | 128                                                | 2.3 | 50       | 0.9 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5601-5650                                                                                                                              | 129                                                | 2.3 | 56       | 1   |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5651-5700                                                                                                                              | 136                                                | 2.4 | 56       | 1   |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5701-5750                                                                                                                              | 137                                                | 2.4 | 62       | 1.1 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |
| 5751-5800                                                                                                                              | 144                                                | 2.5 | 63       | 1.1 |                                                                                                                                                                                                                | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |  |

|                                                                                                                                        | HY                               |     |          |     |                                                                                                                                                                                                                |          |     |          |     |          |     |          |     | Ausgabe 2026 |
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|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |                                                                                                                                                                                                                | H3Y      |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 5801-5850                                                                                                                              | 145                              | 2.5 | 69       | 1.2 |                                                                                                                                                                                                                | 11       | 0.2 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5851-5900                                                                                                                              | 152                              | 2.6 | 70       | 1.2 |                                                                                                                                                                                                                | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5901-5950                                                                                                                              | 154                              | 2.6 | 77       | 1.3 |                                                                                                                                                                                                                | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 5951-6000                                                                                                                              | 161                              | 2.7 | 83       | 1.4 |                                                                                                                                                                                                                | 23       | 0.4 | 5        | 0.1 | 5        | 0.1 | 5        | 0.1 |              |
| 6001-6050                                                                                                                              | 162                              | 2.7 | 84       | 1.4 |                                                                                                                                                                                                                | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6051-6100                                                                                                                              | 170                              | 2.8 | 91       | 1.5 |                                                                                                                                                                                                                | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6101-6150                                                                                                                              | 171                              | 2.8 | 91       | 1.5 |                                                                                                                                                                                                                | 30       | 0.5 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6151-6200                                                                                                                              | 179                              | 2.9 | 92       | 1.5 |                                                                                                                                                                                                                | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6201-6250                                                                                                                              | 180                              | 2.9 | 99       | 1.6 |                                                                                                                                                                                                                | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6251-6300                                                                                                                              | 188                              | 3   | 100      | 1.6 |                                                                                                                                                                                                                | 37       | 0.6 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6301-6350                                                                                                                              | 189                              | 3   | 107      | 1.7 |                                                                                                                                                                                                                | 44       | 0.7 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6351-6400                                                                                                                              | 197                              | 3.1 | 114      | 1.8 |                                                                                                                                                                                                                | 44       | 0.7 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6401-6450                                                                                                                              | 199                              | 3.1 | 122      | 1.9 |                                                                                                                                                                                                                | 44       | 0.7 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6451-6500                                                                                                                              | 207                              | 3.2 | 123      | 1.9 |                                                                                                                                                                                                                | 51       | 0.8 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6501-6550                                                                                                                              | 215                              | 3.3 | 130      | 2   |                                                                                                                                                                                                                | 52       | 0.8 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6551-6600                                                                                                                              | 216                              | 3.3 | 131      | 2   |                                                                                                                                                                                                                | 59       | 0.9 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6601-6650                                                                                                                              | 225                              | 3.4 | 139      | 2.1 |                                                                                                                                                                                                                | 59       | 0.9 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6651-6700                                                                                                                              | 226                              | 3.4 | 140      | 2.1 |                                                                                                                                                                                                                | 60       | 0.9 | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6701-6750                                                                                                                              | 228                              | 3.4 | 147      | 2.2 |                                                                                                                                                                                                                | 67       | 1   | 6        | 0.1 | 6        | 0.1 | 6        | 0.1 |              |
| 6751-6800                                                                                                                              | 237                              | 3.5 | 149      | 2.2 |                                                                                                                                                                                                                | 67       | 1   | 20       | 0.3 | 6        | 0.1 | 6        | 0.1 |              |
| 6801-6850                                                                                                                              | 245                              | 3.6 | 150      | 2.2 |                                                                                                                                                                                                                | 75       | 1.1 | 20       | 0.3 | 6        | 0.1 | 6        | 0.1 |              |
| 6851-6900                                                                                                                              | 247                              | 3.6 | 158      | 2.3 |                                                                                                                                                                                                                | 82       | 1.2 | 27       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 6901-6950                                                                                                                              | 249                              | 3.6 | 159      | 2.3 |                                                                                                                                                                                                                | 83       | 1.2 | 27       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 6951-7000                                                                                                                              | 258                              | 3.7 | 167      | 2.4 |                                                                                                                                                                                                                | 83       | 1.2 | 27       | 0.4 | 6        | 0.1 | 6        | 0.1 |              |
| 7001-7050                                                                                                                              | 266                              | 3.8 | 168      | 2.4 |                                                                                                                                                                                                                | 91       | 1.3 | 28       | 0.4 | 7        | 0.1 | 7        | 0.1 |              |
| 7051-7100                                                                                                                              | 268                              | 3.8 | 176      | 2.5 |                                                                                                                                                                                                                | 91       | 1.3 | 35       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |
| 7101-7150                                                                                                                              | 277                              | 3.9 | 178      | 2.5 |                                                                                                                                                                                                                | 99       | 1.4 | 35       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |
| 7151-7200                                                                                                                              | 287                              | 4   | 186      | 2.6 |                                                                                                                                                                                                                | 100      | 1.4 | 35       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |

|                                                                                                                                        | HY                               |     |          |     |                                                                                                                                                                                                                |          |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |          |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |                                                                                                                                                                                                                | 3 Kinder |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |                                                                                                                                                                                                                | H3Y      |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |                                                                                                                                                                                                                | CHF      | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 7201-7250                                                                                                                              | 289                              | 4   | 187      | 2.6 |                                                                                                                                                                                                                | 101      | 1.4 | 36       | 0.5 | 7        | 0.1 | 7        | 0.1 |              |
| 7251-7300                                                                                                                              | 298                              | 4.1 | 196      | 2.7 |                                                                                                                                                                                                                | 109      | 1.5 | 43       | 0.6 | 7        | 0.1 | 7        | 0.1 |              |
| 7301-7350                                                                                                                              | 307                              | 4.2 | 197      | 2.7 |                                                                                                                                                                                                                | 117      | 1.6 | 43       | 0.6 | 7        | 0.1 | 7        | 0.1 |              |
| 7351-7400                                                                                                                              | 309                              | 4.2 | 206      | 2.8 |                                                                                                                                                                                                                | 125      | 1.7 | 51       | 0.7 | 7        | 0.1 | 7        | 0.1 |              |
| 7401-7450                                                                                                                              | 319                              | 4.3 | 207      | 2.8 |                                                                                                                                                                                                                | 126      | 1.7 | 51       | 0.7 | 7        | 0.1 | 7        | 0.1 |              |
| 7451-7500                                                                                                                              | 328                              | 4.4 | 216      | 2.9 |                                                                                                                                                                                                                | 134      | 1.8 | 52       | 0.7 | 7        | 0.1 | 7        | 0.1 |              |
| 7501-7550                                                                                                                              | 331                              | 4.4 | 218      | 2.9 |                                                                                                                                                                                                                | 135      | 1.8 | 60       | 0.8 | 7        | 0.1 | 7        | 0.1 |              |
| 7551-7600                                                                                                                              | 340                              | 4.5 | 227      | 3   |                                                                                                                                                                                                                | 136      | 1.8 | 60       | 0.8 | 7        | 0.1 | 7        | 0.1 |              |
| 7601-7650                                                                                                                              | 350                              | 4.6 | 228      | 3   |                                                                                                                                                                                                                | 144      | 1.9 | 68       | 0.9 | 7        | 0.1 | 7        | 0.1 |              |
| 7651-7700                                                                                                                              | 353                              | 4.6 | 237      | 3.1 |                                                                                                                                                                                                                | 145      | 1.9 | 69       | 0.9 | 7        | 0.1 | 7        | 0.1 |              |
| 7701-7750                                                                                                                              | 363                              | 4.7 | 239      | 3.1 |                                                                                                                                                                                                                | 154      | 2   | 77       | 1   | 23       | 0.3 | 7        | 0.1 |              |
| 7751-7800                                                                                                                              | 373                              | 4.8 | 248      | 3.2 |                                                                                                                                                                                                                | 155      | 2   | 77       | 1   | 23       | 0.3 | 7        | 0.1 |              |
| 7801-7850                                                                                                                              | 375                              | 4.8 | 250      | 3.2 |                                                                                                                                                                                                                | 156      | 2   | 86       | 1.1 | 23       | 0.3 | 7        | 0.1 |              |
| 7851-7900                                                                                                                              | 385                              | 4.9 | 252      | 3.2 |                                                                                                                                                                                                                | 165      | 2.1 | 86       | 1.1 | 31       | 0.4 | 7        | 0.1 |              |
| 7901-7950                                                                                                                              | 388                              | 4.9 | 261      | 3.3 |                                                                                                                                                                                                                | 166      | 2.1 | 87       | 1.1 | 31       | 0.4 | 7        | 0.1 |              |
| 7951-8000                                                                                                                              | 398                              | 5   | 263      | 3.3 |                                                                                                                                                                                                                | 175      | 2.2 | 87       | 1.1 | 31       | 0.4 | 7        | 0.1 |              |
| 8001-8050                                                                                                                              | 409                              | 5.1 | 272      | 3.4 |                                                                                                                                                                                                                | 176      | 2.2 | 96       | 1.2 | 32       | 0.4 | 8        | 0.1 |              |
| 8051-8100                                                                                                                              | 411                              | 5.1 | 274      | 3.4 |                                                                                                                                                                                                                | 185      | 2.3 | 96       | 1.2 | 40       | 0.5 | 8        | 0.1 |              |
| 8101-8150                                                                                                                              | 422                              | 5.2 | 284      | 3.5 |                                                                                                                                                                                                                | 186      | 2.3 | 105      | 1.3 | 40       | 0.5 | 8        | 0.1 |              |
| 8151-8200                                                                                                                              | 425                              | 5.2 | 286      | 3.5 |                                                                                                                                                                                                                | 196      | 2.4 | 106      | 1.3 | 40       | 0.5 | 8        | 0.1 |              |
| 8201-8250                                                                                                                              | 435                              | 5.3 | 296      | 3.6 |                                                                                                                                                                                                                | 197      | 2.4 | 115      | 1.4 | 49       | 0.6 | 8        | 0.1 |              |
| 8251-8300                                                                                                                              | 438                              | 5.3 | 297      | 3.6 |                                                                                                                                                                                                                | 206      | 2.5 | 124      | 1.5 | 49       | 0.6 | 8        | 0.1 |              |
| 8301-8350                                                                                                                              | 449                              | 5.4 | 308      | 3.7 |                                                                                                                                                                                                                | 208      | 2.5 | 124      | 1.5 | 49       | 0.6 | 8        | 0.1 |              |
| 8351-8400                                                                                                                              | 452                              | 5.4 | 309      | 3.7 |                                                                                                                                                                                                                | 209      | 2.5 | 134      | 1.6 | 58       | 0.7 | 8        | 0.1 |              |
| 8401-8450                                                                                                                              | 463                              | 5.5 | 320      | 3.8 |                                                                                                                                                                                                                | 219      | 2.6 | 134      | 1.6 | 58       | 0.7 | 8        | 0.1 |              |
| 8451-8500                                                                                                                              | 466                              | 5.5 | 322      | 3.8 |                                                                                                                                                                                                                | 220      | 2.6 | 135      | 1.6 | 59       | 0.7 | 8        | 0.1 |              |
| 8501-8550                                                                                                                              | 477                              | 5.6 | 332      | 3.9 |                                                                                                                                                                                                                | 230      | 2.7 | 144      | 1.7 | 59       | 0.7 | 8        | 0.1 |              |
| 8551-8600                                                                                                                              | 488                              | 5.7 | 334      | 3.9 |                                                                                                                                                                                                                | 231      | 2.7 | 145      | 1.7 | 68       | 0.8 | 8        | 0.1 |              |

|                                                                                                                                        | HY                               |     |          |     |  |                                                                                                                                                                                                                |     |          |     |          |     |          |     | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----|----------|-----|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|-----|----------|-----|----------|-----|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |     |          |     |  | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |     |          |     |          |     |          |     |              |
|                                                                                                                                        | 1 Kind                           |     | 2 Kinder |     |  | 3 Kinder                                                                                                                                                                                                       |     | 4 Kinder |     | 5 Kinder |     | 6 Kinder |     |              |
|                                                                                                                                        | H1Y                              |     | H2Y      |     |  | H3Y                                                                                                                                                                                                            |     | H4Y      |     | H5Y      |     | H6Y      |     |              |
|                                                                                                                                        | CHF                              | %   | CHF      | %   |  | CHF                                                                                                                                                                                                            | %   | CHF      | %   | CHF      | %   | CHF      | %   |              |
| 8601-8650                                                                                                                              | 491                              | 5.7 | 345      | 4   |  | 241                                                                                                                                                                                                            | 2.8 | 146      | 1.7 | 69       | 0.8 | 17       | 0.2 |              |
| 8651-8700                                                                                                                              | 503                              | 5.8 | 347      | 4   |  | 242                                                                                                                                                                                                            | 2.8 | 156      | 1.8 | 78       | 0.9 | 26       | 0.3 |              |
| 8701-8750                                                                                                                              | 514                              | 5.9 | 357      | 4.1 |  | 244                                                                                                                                                                                                            | 2.8 | 157      | 1.8 | 78       | 0.9 | 26       | 0.3 |              |
| 8751-8800                                                                                                                              | 517                              | 5.9 | 359      | 4.1 |  | 254                                                                                                                                                                                                            | 2.9 | 157      | 1.8 | 87       | 1   | 26       | 0.3 |              |
| 8801-8850                                                                                                                              | 529                              | 6   | 370      | 4.2 |  | 255                                                                                                                                                                                                            | 2.9 | 167      | 1.9 | 88       | 1   | 26       | 0.3 |              |
| 8851-8900                                                                                                                              | 532                              | 6   | 372      | 4.2 |  | 266                                                                                                                                                                                                            | 3   | 168      | 1.9 | 88       | 1   | 35       | 0.4 |              |
| 8901-8950                                                                                                                              | 544                              | 6.1 | 383      | 4.3 |  | 267                                                                                                                                                                                                            | 3   | 178      | 2   | 98       | 1.1 | 35       | 0.4 |              |
| 8951-9000                                                                                                                              | 556                              | 6.2 | 394      | 4.4 |  | 278                                                                                                                                                                                                            | 3.1 | 179      | 2   | 98       | 1.1 | 35       | 0.4 |              |
| 9001-9050                                                                                                                              | 559                              | 6.2 | 397      | 4.4 |  | 279                                                                                                                                                                                                            | 3.1 | 189      | 2.1 | 99       | 1.1 | 36       | 0.4 |              |
| 9051-9100                                                                                                                              | 571                              | 6.3 | 408      | 4.5 |  | 290                                                                                                                                                                                                            | 3.2 | 190      | 2.1 | 108      | 1.2 | 36       | 0.4 |              |
| 9101-9150                                                                                                                              | 574                              | 6.3 | 410      | 4.5 |  | 292                                                                                                                                                                                                            | 3.2 | 191      | 2.1 | 109      | 1.2 | 45       | 0.5 |              |
| 9151-9200                                                                                                                              | 587                              | 6.4 | 422      | 4.6 |  | 293                                                                                                                                                                                                            | 3.2 | 201      | 2.2 | 119      | 1.3 | 45       | 0.5 |              |
| 9201-9250                                                                                                                              | 590                              | 6.4 | 424      | 4.6 |  | 304                                                                                                                                                                                                            | 3.3 | 202      | 2.2 | 129      | 1.4 | 55       | 0.6 |              |
| 9251-9300                                                                                                                              | 602                              | 6.5 | 435      | 4.7 |  | 315                                                                                                                                                                                                            | 3.4 | 213      | 2.3 | 129      | 1.4 | 55       | 0.6 |              |
| 9301-9350                                                                                                                              | 606                              | 6.5 | 438      | 4.7 |  | 317                                                                                                                                                                                                            | 3.4 | 214      | 2.3 | 130      | 1.4 | 55       | 0.6 |              |
| 9351-9400                                                                                                                              | 618                              | 6.6 | 450      | 4.8 |  | 318                                                                                                                                                                                                            | 3.4 | 225      | 2.4 | 140      | 1.5 | 56       | 0.6 |              |
| 9401-9450                                                                                                                              | 622                              | 6.6 | 452      | 4.8 |  | 329                                                                                                                                                                                                            | 3.5 | 226      | 2.4 | 141      | 1.5 | 65       | 0.7 |              |
| 9451-9500                                                                                                                              | 634                              | 6.7 | 464      | 4.9 |  | 331                                                                                                                                                                                                            | 3.5 | 227      | 2.4 | 142      | 1.5 | 66       | 0.7 |              |
| 9501-9550                                                                                                                              | 647                              | 6.8 | 476      | 5   |  | 342                                                                                                                                                                                                            | 3.6 | 238      | 2.5 | 152      | 1.6 | 66       | 0.7 |              |
| 9551-9600                                                                                                                              | 651                              | 6.8 | 478      | 5   |  | 344                                                                                                                                                                                                            | 3.6 | 239      | 2.5 | 153      | 1.6 | 76       | 0.8 |              |
| 9601-9650                                                                                                                              | 664                              | 6.9 | 490      | 5.1 |  | 356                                                                                                                                                                                                            | 3.7 | 250      | 2.6 | 154      | 1.6 | 77       | 0.8 |              |
| 9651-9700                                                                                                                              | 667                              | 6.9 | 493      | 5.1 |  | 357                                                                                                                                                                                                            | 3.7 | 251      | 2.6 | 164      | 1.7 | 87       | 0.9 |              |
| 9701-9750                                                                                                                              | 680                              | 7   | 505      | 5.2 |  | 359                                                                                                                                                                                                            | 3.7 | 252      | 2.6 | 165      | 1.7 | 87       | 0.9 |              |
| 9751-9800                                                                                                                              | 684                              | 7   | 518      | 5.3 |  | 371                                                                                                                                                                                                            | 3.8 | 263      | 2.7 | 166      | 1.7 | 87       | 0.9 |              |
| 9801-9850                                                                                                                              | 697                              | 7.1 | 520      | 5.3 |  | 373                                                                                                                                                                                                            | 3.8 | 265      | 2.7 | 176      | 1.8 | 88       | 0.9 |              |
| 9851-9900                                                                                                                              | 701                              | 7.1 | 533      | 5.4 |  | 385                                                                                                                                                                                                            | 3.9 | 276      | 2.8 | 177      | 1.8 | 98       | 1   |              |
| 9901-9950                                                                                                                              | 714                              | 7.2 | 535      | 5.4 |  | 387                                                                                                                                                                                                            | 3.9 | 277      | 2.8 | 188      | 1.9 | 99       | 1   |              |
| 9951-10000                                                                                                                             | 718                              | 7.2 | 548      | 5.5 |  | 389                                                                                                                                                                                                            | 3.9 | 279      | 2.8 | 189      | 1.9 | 99       | 1   |              |

|                                                                                                                                        | HY                               |      |          |      |                                                                                                                                                                                                                |          |      |          |      |          |      |          |      | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|----------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |      |          |      | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 1 Kind                           |      | 2 Kinder |      |                                                                                                                                                                                                                | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | H1Y                              |      | H2Y      |      |                                                                                                                                                                                                                | H3Y      |      | H4Y      |      | H5Y      |      | H6Y      |      |              |
|                                                                                                                                        | CHF                              | %    | CHF      | %    |                                                                                                                                                                                                                | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 10001-10500                                                                                                                            |                                  | 7.5  |          | 5.8  |                                                                                                                                                                                                                |          | 4.2  |          | 3.1  |          | 2.1  |          | 1.3  |              |
| 10501-11000                                                                                                                            |                                  | 8.1  |          | 6.3  |                                                                                                                                                                                                                |          | 4.7  |          | 3.5  |          | 2.5  |          | 1.6  |              |
| 11001-11500                                                                                                                            |                                  | 8.6  |          | 6.8  |                                                                                                                                                                                                                |          | 5.3  |          | 3.9  |          | 2.9  |          | 2    |              |
| 11501-12000                                                                                                                            |                                  | 9.1  |          | 7.4  |                                                                                                                                                                                                                |          | 5.8  |          | 4.3  |          | 3.3  |          | 2.4  |              |
| 12001-12500                                                                                                                            |                                  | 9.5  |          | 7.9  |                                                                                                                                                                                                                |          | 6.3  |          | 4.8  |          | 3.7  |          | 2.7  |              |
| 12501-13000                                                                                                                            |                                  | 10   |          | 8.4  |                                                                                                                                                                                                                |          | 6.8  |          | 5.3  |          | 4.1  |          | 3.1  |              |
| 13001-13500                                                                                                                            |                                  | 10.5 |          | 8.9  |                                                                                                                                                                                                                |          | 7.4  |          | 5.9  |          | 4.5  |          | 3.5  |              |
| 13501-14000                                                                                                                            |                                  | 11   |          | 9.4  |                                                                                                                                                                                                                |          | 7.9  |          | 6.4  |          | 5    |          | 3.9  |              |
| 14001-14500                                                                                                                            |                                  | 11.4 |          | 9.9  |                                                                                                                                                                                                                |          | 8.4  |          | 6.9  |          | 5.5  |          | 4.2  |              |
| 14501-15000                                                                                                                            |                                  | 11.9 |          | 10.3 |                                                                                                                                                                                                                |          | 8.8  |          | 7.4  |          | 6    |          | 4.7  |              |
| 15001-15500                                                                                                                            |                                  | 12.3 |          | 10.8 |                                                                                                                                                                                                                |          | 9.3  |          | 7.9  |          | 6.5  |          | 5.2  |              |
| 15501-16000                                                                                                                            |                                  | 12.8 |          | 11.2 |                                                                                                                                                                                                                |          | 9.8  |          | 8.4  |          | 7    |          | 5.7  |              |
| 16001-16500                                                                                                                            |                                  | 13.2 |          | 11.7 |                                                                                                                                                                                                                |          | 10.2 |          | 8.8  |          | 7.5  |          | 6.2  |              |
| 16501-17000                                                                                                                            |                                  | 13.7 |          | 12.2 |                                                                                                                                                                                                                |          | 10.7 |          | 9.3  |          | 7.9  |          | 6.6  |              |
| 17001-17500                                                                                                                            |                                  | 14.2 |          | 12.6 |                                                                                                                                                                                                                |          | 11.1 |          | 9.7  |          | 8.4  |          | 7.1  |              |
| 17501-18000                                                                                                                            |                                  | 14.7 |          | 13.1 |                                                                                                                                                                                                                |          | 11.6 |          | 10.2 |          | 8.8  |          | 7.6  |              |
| 18001-18500                                                                                                                            |                                  | 15.1 |          | 13.6 |                                                                                                                                                                                                                |          | 12.1 |          | 10.7 |          | 9.3  |          | 8    |              |
| 18501-19000                                                                                                                            |                                  | 15.5 |          | 14.1 |                                                                                                                                                                                                                |          | 12.6 |          | 11.2 |          | 9.8  |          | 8.5  |              |
| 19001-19500                                                                                                                            |                                  | 15.9 |          | 14.5 |                                                                                                                                                                                                                |          | 13.1 |          | 11.7 |          | 10.3 |          | 8.9  |              |
| 19501-20000                                                                                                                            |                                  | 16.3 |          | 14.9 |                                                                                                                                                                                                                |          | 13.5 |          | 12.1 |          | 10.8 |          | 9.4  |              |
| 20001-20500                                                                                                                            |                                  | 16.6 |          | 15.3 |                                                                                                                                                                                                                |          | 13.9 |          | 12.6 |          | 11.2 |          | 9.9  |              |
| 20501-21000                                                                                                                            |                                  | 17   |          | 15.7 |                                                                                                                                                                                                                |          | 14.3 |          | 13   |          | 11.7 |          | 10.4 |              |
| 21001-21500                                                                                                                            |                                  | 17.3 |          | 16   |                                                                                                                                                                                                                |          | 14.7 |          | 13.4 |          | 12.1 |          | 10.8 |              |
| 21501-22000                                                                                                                            |                                  | 17.6 |          | 16.3 |                                                                                                                                                                                                                |          | 15.1 |          | 13.8 |          | 12.6 |          | 11.3 |              |
| 22001-22500                                                                                                                            |                                  | 17.9 |          | 16.6 |                                                                                                                                                                                                                |          | 15.4 |          | 14.2 |          | 13   |          | 11.7 |              |
| 22501-23000                                                                                                                            |                                  | 18.2 |          | 17   |                                                                                                                                                                                                                |          | 15.7 |          | 14.5 |          | 13.3 |          | 12.1 |              |
| 23001-23500                                                                                                                            |                                  | 18.4 |          | 17.2 |                                                                                                                                                                                                                |          | 16.1 |          | 14.9 |          | 13.7 |          | 12.5 |              |
| 23501-24000                                                                                                                            |                                  | 18.7 |          | 17.5 |                                                                                                                                                                                                                |          | 16.4 |          | 15.2 |          | 14.1 |          | 12.9 |              |

|                                                                                                                                        | HY                               |      |          |      |                                                                                                                                                                                                                |          |      |          |      |          |      |          |      | Ausgabe 2026 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------|----------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|------|----------|------|----------|------|--------------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | HALBFAMILIEN<br>Alleinerziehende |      |          |      | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt<br>lebende und verwitwete steuerpflichtige Personen, die mit Kindern<br>im gleichen Haushalt zusammenleben (Alleinerziehende). |          |      |          |      |          |      |          |      |              |
|                                                                                                                                        | 1 Kind                           |      | 2 Kinder |      |                                                                                                                                                                                                                | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      |              |
|                                                                                                                                        | H1Y                              |      | H2Y      |      |                                                                                                                                                                                                                | H3Y      |      | H4Y      |      | H5Y      |      | H6Y      |      |              |
|                                                                                                                                        | CHF                              | %    | CHF      | %    |                                                                                                                                                                                                                | CHF      | %    | CHF      | %    | CHF      | %    | CHF      | %    |              |
| 24001-24500                                                                                                                            |                                  | 19   |          | 17.8 |                                                                                                                                                                                                                |          | 16.7 |          | 15.5 |          | 14.4 |          | 13.3 |              |
| 24501-25000                                                                                                                            |                                  | 19.2 |          | 18.1 |                                                                                                                                                                                                                |          | 16.9 |          | 15.8 |          | 14.7 |          | 13.6 |              |
| 25001-25500                                                                                                                            |                                  | 19.5 |          | 18.3 |                                                                                                                                                                                                                |          | 17.2 |          | 16.1 |          | 15   |          | 14   |              |
| 25501-26000                                                                                                                            |                                  | 19.7 |          | 18.6 |                                                                                                                                                                                                                |          | 17.5 |          | 16.4 |          | 15.3 |          | 14.3 |              |
| 26001-26500                                                                                                                            |                                  | 19.9 |          | 18.8 |                                                                                                                                                                                                                |          | 17.8 |          | 16.7 |          | 15.6 |          | 14.6 |              |
| 26501-27000                                                                                                                            |                                  | 20.1 |          | 19.1 |                                                                                                                                                                                                                |          | 18   |          | 17   |          | 15.9 |          | 14.9 |              |
| 27001-27500                                                                                                                            |                                  | 20.4 |          | 19.3 |                                                                                                                                                                                                                |          | 18.3 |          | 17.2 |          | 16.2 |          | 15.2 |              |
| 27501-28000                                                                                                                            |                                  | 20.5 |          | 19.5 |                                                                                                                                                                                                                |          | 18.5 |          | 17.5 |          | 16.5 |          | 15.4 |              |
| 28001-28500                                                                                                                            |                                  | 20.7 |          | 19.7 |                                                                                                                                                                                                                |          | 18.7 |          | 17.7 |          | 16.7 |          | 15.7 |              |
| 28501-29000                                                                                                                            |                                  | 20.9 |          | 19.9 |                                                                                                                                                                                                                |          | 19   |          | 18   |          | 17   |          | 16   |              |
| 29001-29500                                                                                                                            |                                  | 21.1 |          | 20.1 |                                                                                                                                                                                                                |          | 19.2 |          | 18.2 |          | 17.2 |          | 16.3 |              |
| 29501-30000                                                                                                                            |                                  | 21.3 |          | 20.3 |                                                                                                                                                                                                                |          | 19.4 |          | 18.4 |          | 17.5 |          | 16.5 |              |
| 30001-35000                                                                                                                            |                                  | 22.1 |          | 21.3 |                                                                                                                                                                                                                |          | 20.4 |          | 19.5 |          | 18.7 |          | 17.8 |              |
| 35001-40000                                                                                                                            |                                  | 23.4 |          | 22.7 |                                                                                                                                                                                                                |          | 21.9 |          | 21.1 |          | 20.4 |          | 19.6 |              |
| 40001-45000                                                                                                                            |                                  | 24.5 |          | 23.8 |                                                                                                                                                                                                                |          | 23.1 |          | 22.4 |          | 21.8 |          | 21.1 |              |
| 45001-50000                                                                                                                            |                                  | 25.3 |          | 24.7 |                                                                                                                                                                                                                |          | 24.1 |          | 23.5 |          | 22.9 |          | 22.3 |              |
| 50001-55000                                                                                                                            |                                  | 26   |          | 25.5 |                                                                                                                                                                                                                |          | 24.9 |          | 24.4 |          | 23.8 |          | 23.2 |              |
| 55001-60000                                                                                                                            |                                  | 26.6 |          | 26.1 |                                                                                                                                                                                                                |          | 25.6 |          | 25.1 |          | 24.6 |          | 24   |              |
| 60001-65000                                                                                                                            |                                  | 27.1 |          | 26.6 |                                                                                                                                                                                                                |          | 26.1 |          | 25.7 |          | 25.2 |          | 24.7 |              |
| 65001-70000                                                                                                                            |                                  | 27.5 |          | 27   |                                                                                                                                                                                                                |          | 26.6 |          | 26.2 |          | 25.7 |          | 25.3 |              |
| 70001-75000                                                                                                                            |                                  | 27.9 |          | 27.4 |                                                                                                                                                                                                                |          | 27   |          | 26.6 |          | 26.2 |          | 25.8 |              |
| 75001-80000                                                                                                                            |                                  | 28.2 |          | 27.8 |                                                                                                                                                                                                                |          | 27.4 |          | 27.1 |          | 26.7 |          | 26.3 |              |
| 80001-85000                                                                                                                            |                                  | 28.5 |          | 28.2 |                                                                                                                                                                                                                |          | 27.8 |          | 27.4 |          | 27.1 |          | 26.7 |              |
| 85001-90000                                                                                                                            |                                  | 28.8 |          | 28.5 |                                                                                                                                                                                                                |          | 28.1 |          | 27.8 |          | 27.4 |          | 27.1 |              |
| 90001-95000                                                                                                                            |                                  | 29.1 |          | 28.7 |                                                                                                                                                                                                                |          | 28.4 |          | 28.1 |          | 27.8 |          | 27.5 |              |
| 95001-100000                                                                                                                           |                                  | 29.2 |          | 28.9 |                                                                                                                                                                                                                |          | 28.6 |          | 28.3 |          | 28   |          | 27.7 |              |
| L, M, N, P 4.5% Echte Grenzgänger aus Deutschland                                                                                      |                                  |      |          |      |                                                                                                                                                                                                                |          |      |          |      |          |      |          |      |              |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |   |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |   |
|                                                                                                                                        | CHF                                                                               | % |
| 0-250                                                                                                                                  | 2                                                                                 |   |
| 251-300                                                                                                                                | 2                                                                                 |   |
| 301-350                                                                                                                                | 2                                                                                 |   |
| 351-400                                                                                                                                | 2                                                                                 |   |
| 401-450                                                                                                                                | 2                                                                                 |   |
| 451-500                                                                                                                                | 2                                                                                 |   |
| 501-550                                                                                                                                | 2                                                                                 |   |
| 551-600                                                                                                                                | 2                                                                                 |   |
| 601-650                                                                                                                                | 2                                                                                 |   |
| 651-700                                                                                                                                | 2                                                                                 |   |
| 701-750                                                                                                                                | 2                                                                                 |   |
| 751-800                                                                                                                                | 2                                                                                 |   |
| 801-850                                                                                                                                | 2                                                                                 |   |
| 851-900                                                                                                                                | 2                                                                                 |   |
| 901-950                                                                                                                                | 2                                                                                 |   |
| 951-1000                                                                                                                               | 2                                                                                 |   |
| 1001-1050                                                                                                                              | 2                                                                                 |   |
| 1051-1100                                                                                                                              | 2                                                                                 |   |
| 1101-1150                                                                                                                              | 2                                                                                 |   |
| 1151-1200                                                                                                                              | 2                                                                                 |   |
| 1201-1250                                                                                                                              | 2                                                                                 |   |
| 1251-1300                                                                                                                              | 2                                                                                 |   |
| 1301-1350                                                                                                                              | 2                                                                                 |   |
| 1351-1400                                                                                                                              | 2                                                                                 |   |
| 1401-1450                                                                                                                              | 2                                                                                 |   |
| 1451-1500                                                                                                                              | 2                                                                                 |   |
| 1501-1550                                                                                                                              | 2                                                                                 |   |
| 1551-1600                                                                                                                              | 2                                                                                 |   |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |     |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |     |
|                                                                                                                                        | CHF                                                                               | %   |
| 1601-1650                                                                                                                              | 2                                                                                 |     |
| 1651-1700                                                                                                                              | 2                                                                                 |     |
| 1701-1750                                                                                                                              | 2                                                                                 |     |
| 1751-1800                                                                                                                              | 5                                                                                 | 0.3 |
| 1801-1850                                                                                                                              | 5                                                                                 | 0.3 |
| 1851-1900                                                                                                                              | 5                                                                                 | 0.3 |
| 1901-1950                                                                                                                              | 5                                                                                 | 0.3 |
| 1951-2000                                                                                                                              | 5                                                                                 | 0.3 |
| 2001-2050                                                                                                                              | 6                                                                                 | 0.3 |
| 2051-2100                                                                                                                              | 6                                                                                 | 0.3 |
| 2101-2150                                                                                                                              | 8                                                                                 | 0.4 |
| 2151-2200                                                                                                                              | 15                                                                                | 0.7 |
| 2201-2250                                                                                                                              | 15                                                                                | 0.7 |
| 2251-2300                                                                                                                              | 18                                                                                | 0.8 |
| 2301-2350                                                                                                                              | 20                                                                                | 0.9 |
| 2351-2400                                                                                                                              | 23                                                                                | 1   |
| 2401-2450                                                                                                                              | 24                                                                                | 1   |
| 2451-2500                                                                                                                              | 27                                                                                | 1.1 |
| 2501-2550                                                                                                                              | 27                                                                                | 1.1 |
| 2551-2600                                                                                                                              | 30                                                                                | 1.2 |
| 2601-2650                                                                                                                              | 34                                                                                | 1.3 |
| 2651-2700                                                                                                                              | 34                                                                                | 1.3 |
| 2701-2750                                                                                                                              | 68                                                                                | 2.5 |
| 2751-2800                                                                                                                              | 69                                                                                | 2.5 |
| 2801-2850                                                                                                                              | 73                                                                                | 2.6 |
| 2851-2900                                                                                                                              | 77                                                                                | 2.7 |
| 2901-2950                                                                                                                              | 81                                                                                | 2.8 |
| 2951-3000                                                                                                                              | 86                                                                                | 2.9 |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |     |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |     |
|                                                                                                                                        | CHF                                                                               | %   |
| 3001-3050                                                                                                                              | 90                                                                                | 3   |
| 3051-3100                                                                                                                              | 95                                                                                | 3.1 |
| 3101-3150                                                                                                                              | 100                                                                               | 3.2 |
| 3151-3200                                                                                                                              | 104                                                                               | 3.3 |
| 3201-3250                                                                                                                              | 109                                                                               | 3.4 |
| 3251-3300                                                                                                                              | 127                                                                               | 3.9 |
| 3301-3350                                                                                                                              | 129                                                                               | 3.9 |
| 3351-3400                                                                                                                              | 138                                                                               | 4.1 |
| 3401-3450                                                                                                                              | 143                                                                               | 4.2 |
| 3451-3500                                                                                                                              | 149                                                                               | 4.3 |
| 3501-3550                                                                                                                              | 151                                                                               | 4.3 |
| 3551-3600                                                                                                                              | 157                                                                               | 4.4 |
| 3601-3650                                                                                                                              | 166                                                                               | 4.6 |
| 3651-3700                                                                                                                              | 172                                                                               | 4.7 |
| 3701-3750                                                                                                                              | 178                                                                               | 4.8 |
| 3751-3800                                                                                                                              | 184                                                                               | 4.9 |
| 3801-3850                                                                                                                              | 202                                                                               | 5.3 |
| 3851-3900                                                                                                                              | 209                                                                               | 5.4 |
| 3901-3950                                                                                                                              | 215                                                                               | 5.5 |
| 3951-4000                                                                                                                              | 222                                                                               | 5.6 |
| 4001-4050                                                                                                                              | 225                                                                               | 5.6 |
| 4051-4100                                                                                                                              | 232                                                                               | 5.7 |
| 4101-4150                                                                                                                              | 239                                                                               | 5.8 |
| 4151-4200                                                                                                                              | 246                                                                               | 5.9 |
| 4201-4250                                                                                                                              | 253                                                                               | 6   |
| 4251-4300                                                                                                                              | 260                                                                               | 6.1 |
| 4301-4350                                                                                                                              | 263                                                                               | 6.1 |
| 4351-4400                                                                                                                              | 288                                                                               | 6.6 |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |     |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |     |
|                                                                                                                                        | CHF                                                                               | %   |
| 4401-4450                                                                                                                              | 292                                                                               | 6.6 |
| 4451-4500                                                                                                                              | 299                                                                               | 6.7 |
| 4501-4550                                                                                                                              | 307                                                                               | 6.8 |
| 4551-4600                                                                                                                              | 315                                                                               | 6.9 |
| 4601-4650                                                                                                                              | 323                                                                               | 7   |
| 4651-4700                                                                                                                              | 327                                                                               | 7   |
| 4701-4750                                                                                                                              | 335                                                                               | 7.1 |
| 4751-4800                                                                                                                              | 343                                                                               | 7.2 |
| 4801-4850                                                                                                                              | 352                                                                               | 7.3 |
| 4851-4900                                                                                                                              | 355                                                                               | 7.3 |
| 4901-4950                                                                                                                              | 364                                                                               | 7.4 |
| 4951-5000                                                                                                                              | 373                                                                               | 7.5 |
| 5001-5050                                                                                                                              | 376                                                                               | 7.5 |
| 5051-5100                                                                                                                              | 385                                                                               | 7.6 |
| 5101-5150                                                                                                                              | 394                                                                               | 7.7 |
| 5151-5200                                                                                                                              | 403                                                                               | 7.8 |
| 5201-5250                                                                                                                              | 412                                                                               | 7.9 |
| 5251-5300                                                                                                                              | 422                                                                               | 8   |
| 5301-5350                                                                                                                              | 431                                                                               | 8.1 |
| 5351-5400                                                                                                                              | 440                                                                               | 8.2 |
| 5401-5450                                                                                                                              | 450                                                                               | 8.3 |
| 5451-5500                                                                                                                              | 454                                                                               | 8.3 |
| 5501-5550                                                                                                                              | 469                                                                               | 8.5 |
| 5551-5600                                                                                                                              | 479                                                                               | 8.6 |
| 5601-5650                                                                                                                              | 489                                                                               | 8.7 |
| 5651-5700                                                                                                                              | 499                                                                               | 8.8 |
| 5701-5750                                                                                                                              | 509                                                                               | 8.9 |
| 5751-5800                                                                                                                              | 519                                                                               | 9   |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |      |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |      |
|                                                                                                                                        | CHF                                                                               | %    |
| 5801-5850                                                                                                                              | 524                                                                               | 9    |
| 5851-5900                                                                                                                              | 540                                                                               | 9.2  |
| 5901-5950                                                                                                                              | 545                                                                               | 9.2  |
| 5951-6000                                                                                                                              | 555                                                                               | 9.3  |
| 6001-6050                                                                                                                              | 566                                                                               | 9.4  |
| 6051-6100                                                                                                                              | 577                                                                               | 9.5  |
| 6101-6150                                                                                                                              | 588                                                                               | 9.6  |
| 6151-6200                                                                                                                              | 598                                                                               | 9.7  |
| 6201-6250                                                                                                                              | 610                                                                               | 9.8  |
| 6251-6300                                                                                                                              | 621                                                                               | 9.9  |
| 6301-6350                                                                                                                              | 632                                                                               | 10   |
| 6351-6400                                                                                                                              | 637                                                                               | 10   |
| 6401-6450                                                                                                                              | 648                                                                               | 10.1 |
| 6451-6500                                                                                                                              | 660                                                                               | 10.2 |
| 6501-6550                                                                                                                              | 672                                                                               | 10.3 |
| 6551-6600                                                                                                                              | 683                                                                               | 10.4 |
| 6601-6650                                                                                                                              | 695                                                                               | 10.5 |
| 6651-6700                                                                                                                              | 700                                                                               | 10.5 |
| 6701-6750                                                                                                                              | 712                                                                               | 10.6 |
| 6751-6800                                                                                                                              | 724                                                                               | 10.7 |
| 6801-6850                                                                                                                              | 737                                                                               | 10.8 |
| 6851-6900                                                                                                                              | 742                                                                               | 10.8 |
| 6901-6950                                                                                                                              | 754                                                                               | 10.9 |
| 6951-7000                                                                                                                              | 767                                                                               | 11   |
| 7001-7050                                                                                                                              | 772                                                                               | 11   |
| 7051-7100                                                                                                                              | 785                                                                               | 11.1 |
| 7101-7150                                                                                                                              | 798                                                                               | 11.2 |
| 7151-7200                                                                                                                              | 810                                                                               | 11.3 |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |      |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |      |
|                                                                                                                                        | CHF                                                                               | %    |
| 7201-7250                                                                                                                              | 816                                                                               | 11.3 |
| 7251-7300                                                                                                                              | 829                                                                               | 11.4 |
| 7301-7350                                                                                                                              | 842                                                                               | 11.5 |
| 7351-7400                                                                                                                              | 855                                                                               | 11.6 |
| 7401-7450                                                                                                                              | 861                                                                               | 11.6 |
| 7451-7500                                                                                                                              | 874                                                                               | 11.7 |
| 7501-7550                                                                                                                              | 887                                                                               | 11.8 |
| 7551-7600                                                                                                                              | 893                                                                               | 11.8 |
| 7601-7650                                                                                                                              | 907                                                                               | 11.9 |
| 7651-7700                                                                                                                              | 921                                                                               | 12   |
| 7701-7750                                                                                                                              | 934                                                                               | 12.1 |
| 7751-7800                                                                                                                              | 948                                                                               | 12.2 |
| 7801-7850                                                                                                                              | 962                                                                               | 12.3 |
| 7851-7900                                                                                                                              | 968                                                                               | 12.3 |
| 7901-7950                                                                                                                              | 982                                                                               | 12.4 |
| 7951-8000                                                                                                                              | 996                                                                               | 12.5 |
| 8001-8050                                                                                                                              | 1011                                                                              | 12.6 |
| 8051-8100                                                                                                                              | 1025                                                                              | 12.7 |
| 8101-8150                                                                                                                              | 1031                                                                              | 12.7 |
| 8151-8200                                                                                                                              | 1046                                                                              | 12.8 |
| 8201-8250                                                                                                                              | 1061                                                                              | 12.9 |
| 8251-8300                                                                                                                              | 1075                                                                              | 13   |
| 8301-8350                                                                                                                              | 1082                                                                              | 13   |
| 8351-8400                                                                                                                              | 1097                                                                              | 13.1 |
| 8401-8450                                                                                                                              | 1112                                                                              | 13.2 |
| 8451-8500                                                                                                                              | 1127                                                                              | 13.3 |
| 8501-8550                                                                                                                              | 1133                                                                              | 13.3 |
| 8551-8600                                                                                                                              | 1149                                                                              | 13.4 |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |      |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |      |
|                                                                                                                                        | CHF                                                                               | %    |
| 8601-8650                                                                                                                              | 1164                                                                              | 13.5 |
| 8651-8700                                                                                                                              | 1179                                                                              | 13.6 |
| 8701-8750                                                                                                                              | 1186                                                                              | 13.6 |
| 8751-8800                                                                                                                              | 1202                                                                              | 13.7 |
| 8801-8850                                                                                                                              | 1217                                                                              | 13.8 |
| 8851-8900                                                                                                                              | 1224                                                                              | 13.8 |
| 8901-8950                                                                                                                              | 1240                                                                              | 13.9 |
| 8951-9000                                                                                                                              | 1256                                                                              | 14   |
| 9001-9050                                                                                                                              | 1263                                                                              | 14   |
| 9051-9100                                                                                                                              | 1279                                                                              | 14.1 |
| 9101-9150                                                                                                                              | 1295                                                                              | 14.2 |
| 9151-9200                                                                                                                              | 1302                                                                              | 14.2 |
| 9201-9250                                                                                                                              | 1319                                                                              | 14.3 |
| 9251-9300                                                                                                                              | 1335                                                                              | 14.4 |
| 9301-9350                                                                                                                              | 1342                                                                              | 14.4 |
| 9351-9400                                                                                                                              | 1359                                                                              | 14.5 |
| 9401-9450                                                                                                                              | 1376                                                                              | 14.6 |
| 9451-9500                                                                                                                              | 1383                                                                              | 14.6 |
| 9501-9550                                                                                                                              | 1400                                                                              | 14.7 |
| 9551-9600                                                                                                                              | 1407                                                                              | 14.7 |
| 9601-9650                                                                                                                              | 1424                                                                              | 14.8 |
| 9651-9700                                                                                                                              | 1441                                                                              | 14.9 |
| 9701-9750                                                                                                                              | 1449                                                                              | 14.9 |
| 9751-9800                                                                                                                              | 1466                                                                              | 15   |
| 9801-9850                                                                                                                              | 1473                                                                              | 15   |
| 9851-9900                                                                                                                              | 1491                                                                              | 15.1 |
| 9901-9950                                                                                                                              | 1498                                                                              | 15.1 |
| 9951-10000                                                                                                                             | 1516                                                                              | 15.2 |

|                                                                                                                                        | G Ausgabe<br>2026                                                                 |      |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |      |
|                                                                                                                                        | CHF                                                                               | %    |
| 10001-10500                                                                                                                            |                                                                                   | 15.6 |
| 10501-11000                                                                                                                            |                                                                                   | 16.2 |
| 11001-11500                                                                                                                            |                                                                                   | 16.7 |
| 11501-12000                                                                                                                            |                                                                                   | 17.3 |
| 12001-12500                                                                                                                            |                                                                                   | 17.8 |
| 12501-13000                                                                                                                            |                                                                                   | 18.3 |
| 13001-13500                                                                                                                            |                                                                                   | 18.7 |
| 13501-14000                                                                                                                            |                                                                                   | 19.2 |
| 14001-14500                                                                                                                            |                                                                                   | 19.5 |
| 14501-15000                                                                                                                            |                                                                                   | 19.9 |
| 15001-15500                                                                                                                            |                                                                                   | 20.3 |
| 15501-16000                                                                                                                            |                                                                                   | 20.7 |
| 16001-16500                                                                                                                            |                                                                                   | 21.1 |
| 16501-17000                                                                                                                            |                                                                                   | 21.4 |
| 17001-17500                                                                                                                            |                                                                                   | 21.8 |
| 17501-18000                                                                                                                            |                                                                                   | 22.1 |
| 18001-18500                                                                                                                            |                                                                                   | 22.4 |
| 18501-19000                                                                                                                            |                                                                                   | 22.7 |
| 19001-19500                                                                                                                            |                                                                                   | 23   |
| 19501-20000                                                                                                                            |                                                                                   | 23.3 |
| 20001-20500                                                                                                                            |                                                                                   | 23.5 |
| 20501-21000                                                                                                                            |                                                                                   | 23.8 |
| 21001-21500                                                                                                                            |                                                                                   | 24   |
| 21501-22000                                                                                                                            |                                                                                   | 24.2 |
| 22001-22500                                                                                                                            |                                                                                   | 24.4 |
| 22501-23000                                                                                                                            |                                                                                   | 24.6 |
| 23001-23500                                                                                                                            |                                                                                   | 24.8 |
| 23501-24000                                                                                                                            |                                                                                   | 25   |

|                                                                                                                                        |                                                                                   |      |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------|
|                                                                                                                                        | <b>G</b> Ausgabe<br>2026                                                          |      |
| Brutto-<br>Monatseinkommen<br><br>(Bar- und Naturallohn einschliesslich<br>sämtliche Zulagen wie Kinderzulagen<br>und Nebenleistungen) | Ersatz-<br>einkünfte die<br>nicht über die<br>Arbeitgeber<br>ausbezahlt<br>werden |      |
|                                                                                                                                        | CHF                                                                               | %    |
| 24001-24500                                                                                                                            |                                                                                   | 25.2 |
| 24501-25000                                                                                                                            |                                                                                   | 25.4 |
| 25001-25500                                                                                                                            |                                                                                   | 25.6 |
| 25501-26000                                                                                                                            |                                                                                   | 25.7 |
| 26001-26500                                                                                                                            |                                                                                   | 25.9 |
| 26501-27000                                                                                                                            |                                                                                   | 26   |
| 27001-27500                                                                                                                            |                                                                                   | 26.2 |
| 27501-28000                                                                                                                            |                                                                                   | 26.3 |
| 28001-28500                                                                                                                            |                                                                                   | 26.4 |
| 28501-29000                                                                                                                            |                                                                                   | 26.6 |
| 29001-29500                                                                                                                            |                                                                                   | 26.7 |
| 29501-30000                                                                                                                            |                                                                                   | 26.8 |
| 30001-35000                                                                                                                            |                                                                                   | 27.4 |
| 35001-40000                                                                                                                            |                                                                                   | 28.4 |
| 40001-45000                                                                                                                            |                                                                                   | 29.1 |
| 45001-50000                                                                                                                            |                                                                                   | 29.7 |
| 50001-55000                                                                                                                            |                                                                                   | 30.2 |
| 55001-60000                                                                                                                            |                                                                                   | 30.6 |
| 60001-65000                                                                                                                            |                                                                                   | 31   |
| 65001-70000                                                                                                                            |                                                                                   | 31.2 |
| 70001-75000                                                                                                                            |                                                                                   | 31.4 |
| 75001-80000                                                                                                                            |                                                                                   | 31.5 |
| 80001-85000                                                                                                                            |                                                                                   | 31.6 |
| 85001-90000                                                                                                                            |                                                                                   | 31.7 |
| 90001-95000                                                                                                                            |                                                                                   | 31.8 |
| 95001-100000                                                                                                                           |                                                                                   | 31.9 |

## TARIFEINSTUFUNGEN

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Tarif A</b> | Der Tarif A gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Personen, die nicht mit Kindern im gleichen Haushalt leben. Die Tarife A1 bis A6 dürfen nur nach vorheriger Rücksprache und Abklärung mit dem Kantonalen Steueramt, Sektion Quellensteuer, angewandt werden.                                                                                                                        |
| <b>Tarif B</b> | Der Tarif B gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe leben und bei denen sich die Erwerbstätigkeit auf einen Ehegatten beschränkt. Der Tarif B gilt auch für gleichgeschlechtliche eingetragene Partnerschaften, bei denen sich die Erwerbstätigkeit auf einen Partner beschränkt.                                                                                                                            |
| <b>Tarif C</b> | Der Tarif C gilt für Ehegatten, die in rechtlich und tatsächlich ungetrennter Ehe leben und bei denen beide Ehegatten erwerbstätig sind (sogenannte Doppelverdiener). Der Tarif C gilt auch für gleichgeschlechtliche eingetragene Partnerschaften, sofern beide Partner erwerbstätig sind. Ab 1.1.2014 ist der Tarif C auch anzuwenden wenn der eine Ehegatte oder der eine eingetragene Partner eine Erwerbstätigkeit im Ausland ausübt. |
| <b>Tarif H</b> | Der Tarif H gilt für ledige, geschiedene, gerichtlich oder tatsächlich getrennt lebende und verwitwete Personen, die mit Kindern im gleichen Haushalt zusammen leben und deren Unterhalt zur Hauptsache bestreiten (Alleinerziehende).                                                                                                                                                                                                     |
| <b>Tarif G</b> | Der Tarif G gilt für Ersatzeinkünfte, die nicht über die Arbeitgeber an die quellensteuerpflichtigen Personen ausbezahlt werden.                                                                                                                                                                                                                                                                                                           |

## Tarife L, M, N, P

Die Tarife L, M, N, P gelten für echte Grenzgängerinnen und Grenzgänger aus Deutschland. Gemäss Bestimmungen des Doppelbesteuerungsabkommens CH-BRD sind echte Grenzgängerinnen und Grenzgänger Personen, die grundsätzlich jeden Tag an ihren deutschen Wohnsitz zurückkehren. Der Steuerabzug beträgt bei allen Tarifen L, M, N, P pauschal immer 4,5% des Bruttolohnes. Zwecks statistischer Erhebungen sind die Tarife wie folgt anzuwenden:

Tarif L gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif A erfüllen.

Tarif M gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif B erfüllen.

Tarif N gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif C erfüllen.

Tarif P gilt für Grenzgängerinnen und Grenzgänger, welche die Voraussetzungen gemäss Tarif H erfüllen.

## **Herausgeber**

DEPARTEMENT

FINANZEN UND RESSOURCEN

Kantonales Steueramt

Sektion Quellensteuer

Tellistrasse 67

5001 Aarau

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