

StG SH 01.01.2008

Die Zahlen werden ohne Garantie zur Verfügung gestellt.

Einkommensteuer gemäss Art.38 Abs.1+2

Alleinstehende <i>Art. 38 Abs. 1 StG</i>			Verheiratete, Einzeltern <i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
6'000	0.00	0.00000	0.00	0.00000
6'100	1.00	0.01639	0.00	0.00000
6'200	2.00	0.03226	0.00	0.00000
6'300	3.00	0.04762	0.00	0.00000
6'400	5.00	0.07813	0.00	0.00000
6'500	7.00	0.10769	0.00	0.00000
6'600	9.00	0.13636	0.00	0.00000
6'700	11.00	0.16418	0.00	0.00000
6'800	13.00	0.19118	0.00	0.00000
6'900	15.00	0.21739	0.00	0.00000
7'000	17.00	0.24286	0.00	0.00000
7'100	19.00	0.26761	0.00	0.00000
7'200	21.00	0.29167	0.00	0.00000
7'300	23.00	0.31507	0.00	0.00000
7'400	25.00	0.33784	0.00	0.00000
7'500	27.00	0.36000	0.00	0.00000
7'600	29.00	0.38158	0.00	0.00000
7'700	31.00	0.40260	0.00	0.00000
7'800	33.00	0.42308	0.00	0.00000
7'900	35.00	0.44304	0.00	0.00000
8'000	38.00	0.47500	0.00	0.00000
8'100	41.00	0.50617	0.00	0.00000
8'200	44.00	0.53659	0.00	0.00000
8'300	47.00	0.56627	0.00	0.00000
8'400	50.00	0.59524	0.00	0.00000
8'500	53.00	0.62353	0.00	0.00000
8'600	56.00	0.65116	0.00	0.00000
8'700	59.00	0.67816	0.00	0.00000
8'800	62.00	0.70455	0.00	0.00000
8'900	65.00	0.73034	0.00	0.00000
9'000	68.00	0.75556	0.00	0.00000
9'100	71.00	0.78022	0.00	0.00000
9'200	74.00	0.80435	0.00	0.00000
9'300	77.00	0.82796	0.00	0.00000
9'400	80.00	0.85106	0.00	0.00000
9'500	83.00	0.87368	0.00	0.00000
9'600	86.00	0.89583	0.00	0.00000
9'700	89.00	0.91753	0.00	0.00000
9'800	92.00	0.93878	0.00	0.00000
9'900	95.00	0.95960	0.00	0.00000
10'000	99.00	0.99000	0.00	0.00000
10'100	103.00	1.01980	0.00	0.00000
10'200	107.00	1.04902	0.00	0.00000
10'300	111.00	1.07767	0.00	0.00000
10'400	115.00	1.10577	0.00	0.00000
10'500	119.00	1.13333	0.00	0.00000
10'600	123.00	1.16038	0.00	0.00000
10'700	127.00	1.18692	0.00	0.00000
10'800	131.00	1.21296	0.00	0.00000
10'900	135.00	1.23853	0.00	0.00000

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
11'000	139.00	1.26364	0.00	0.00000
11'100	143.00	1.28829	0.00	0.00000
11'200	147.00	1.31250	0.00	0.00000
11'300	151.00	1.33628	0.00	0.00000
11'400	155.00	1.35965	0.00	0.00000
11'500	159.00	1.38261	0.00	0.00000
11'600	163.00	1.40517	1.90	0.01639
11'700	167.00	1.42735	1.90	0.01639
11'800	171.00	1.44915	3.80	0.03226
11'900	175.00	1.47059	3.85	0.03226
12'000	179.00	1.49167	5.70	0.04762
12'100	183.00	1.51240	5.75	0.04762
12'200	188.00	1.54098	9.55	0.07813
12'300	193.00	1.56911	9.60	0.07813
12'400	198.00	1.59677	13.35	0.10769
12'500	203.00	1.62400	13.45	0.10769
12'600	208.00	1.65079	17.20	0.13636
12'700	213.00	1.67717	17.30	0.13636
12'800	218.00	1.70313	21.00	0.16418
12'900	223.00	1.72868	21.20	0.16418
13'000	228.00	1.75385	24.85	0.19118
13'100	233.00	1.77863	25.05	0.19118
13'200	238.00	1.80303	28.70	0.21739
13'300	243.00	1.82707	32.30	0.24286
13'400	248.00	1.85075	32.55	0.24286
13'500	253.00	1.87407	36.15	0.26761
13'600	258.00	1.89706	36.40	0.26761
13'700	263.00	1.91971	39.95	0.29167
13'800	268.00	1.94203	40.25	0.29167
13'900	273.00	1.96403	43.80	0.31507
14'000	278.00	1.98571	44.10	0.31507
14'100	283.00	2.00709	47.65	0.33784
14'200	288.00	2.02817	47.95	0.33784
14'300	293.00	2.04895	51.50	0.36000
14'400	298.00	2.06944	51.85	0.36000
14'500	303.00	2.08966	55.35	0.38158
14'600	308.00	2.10959	55.70	0.38158
14'700	313.00	2.12925	59.20	0.40260
14'800	318.00	2.14865	59.60	0.40260
14'900	323.00	2.16779	63.05	0.42308
15'000	328.00	2.18667	63.45	0.42308
15'100	333.00	2.20530	66.90	0.44304
15'200	338.00	2.22368	72.20	0.47500
15'300	343.00	2.24183	72.70	0.47500
15'400	348.00	2.25974	77.95	0.50617
15'500	353.00	2.27742	78.45	0.50617
15'600	358.00	2.29487	83.70	0.53659
15'700	363.00	2.31210	84.25	0.53659
15'800	368.00	2.32911	89.45	0.56627
15'900	373.00	2.34591	90.05	0.56627
16'000	378.00	2.36250	95.25	0.59524
16'100	383.00	2.37888	95.85	0.59524
16'200	389.00	2.40123	101.00	0.62353
16'300	395.00	2.42331	101.65	0.62353
16'400	401.00	2.44512	106.80	0.65116
16'500	407.00	2.46667	107.45	0.65116

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
16'600	413.00	2.48795	112.55	0.67816
16'700	419.00	2.50898	113.25	0.67816
16'800	425.00	2.52976	118.35	0.70455
16'900	431.00	2.55030	119.05	0.70455
17'000	437.00	2.57059	124.15	0.73034
17'100	443.00	2.59064	129.20	0.75556
17'200	449.00	2.61047	129.95	0.75556
17'300	455.00	2.63006	135.00	0.78022
17'400	461.00	2.64943	135.75	0.78022
17'500	467.00	2.66857	140.75	0.80435
17'600	473.00	2.68750	141.55	0.80435
17'700	479.00	2.70621	146.55	0.82796
17'800	485.00	2.72472	147.40	0.82796
17'900	491.00	2.74302	152.35	0.85106
18'000	497.00	2.76111	153.20	0.85106
18'100	503.00	2.77901	158.15	0.87368
18'200	509.00	2.79670	159.00	0.87368
18'300	515.00	2.81421	163.95	0.89583
18'400	521.00	2.83152	164.85	0.89583
18'500	527.00	2.84865	169.75	0.91753
18'600	533.00	2.86559	170.65	0.91753
18'700	539.00	2.88235	175.55	0.93878
18'800	545.00	2.89894	176.50	0.93878
18'900	551.00	2.91534	181.35	0.95960
19'000	557.00	2.93158	188.10	0.99000
19'100	563.00	2.94764	189.10	0.99000
19'200	569.00	2.96354	195.80	1.01980
19'300	575.00	2.97927	196.80	1.01980
19'400	581.00	2.99485	203.50	1.04902
19'500	587.00	3.01026	204.55	1.04902
19'600	593.00	3.02551	211.20	1.07767
19'700	599.00	3.04061	212.30	1.07767
19'800	605.00	3.05556	218.95	1.10577
19'900	611.00	3.07035	220.05	1.10577
20'000	617.00	3.08500	226.65	1.13333
20'100	623.00	3.09950	227.80	1.13333
20'200	629.00	3.11386	234.40	1.16038
20'300	635.00	3.12808	235.55	1.16038
20'400	641.00	3.14216	242.15	1.18692
20'500	647.00	3.15610	243.30	1.18692
20'600	653.00	3.16990	249.85	1.21296
20'700	659.00	3.18357	251.10	1.21296
20'800	665.00	3.19712	257.60	1.23853
20'900	671.00	3.21053	264.10	1.26364
21'000	677.00	3.22381	265.35	1.26364
21'100	683.00	3.23697	271.85	1.28829
21'200	689.00	3.25000	273.10	1.28829
21'300	695.00	3.26291	279.55	1.31250
21'400	702.00	3.28037	280.90	1.31250
21'500	709.00	3.29767	287.30	1.33628
21'600	716.00	3.31481	288.65	1.33628
21'700	723.00	3.33180	295.05	1.35965
21'800	730.00	3.34862	296.40	1.35965
21'900	737.00	3.36530	302.80	1.38261
22'000	744.00	3.38182	304.15	1.38261
22'100	751.00	3.39819	310.55	1.40517

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
22'200	758.00	3.41441
22'300	765.00	3.43049
22'400	772.00	3.44643
22'500	779.00	3.46222
22'600	786.00	3.47788
22'700	793.00	3.49339
22'800	800.00	3.50877
22'900	807.00	3.52402
23'000	814.00	3.53913
23'100	821.00	3.55411
23'200	828.00	3.56897
23'300	835.00	3.58369
23'400	842.00	3.59829
23'500	849.00	3.61277
23'600	856.00	3.62712
23'700	863.00	3.64135
23'800	870.00	3.65546
23'900	877.00	3.66946
24'000	884.00	3.68333
24'100	891.00	3.69710
24'200	898.00	3.71074
24'300	905.00	3.72428
24'400	912.00	3.73770
24'500	919.00	3.75102
24'600	926.00	3.76423
24'700	933.00	3.77733
24'800	940.00	3.79032
24'900	947.00	3.80321
25'000	954.00	3.81600
25'100	961.00	3.82869
25'200	968.00	3.84127
25'300	975.00	3.85375
25'400	982.00	3.86614
25'500	989.00	3.87843
25'600	996.00	3.89063
25'700	1'003.00	3.90272
25'800	1'010.00	3.91473
25'900	1'017.00	3.92664
26'000	1'024.00	3.93846
26'100	1'031.00	3.95019
26'200	1'038.00	3.96183
26'300	1'045.00	3.97338
26'400	1'052.00	3.98485
26'500	1'059.00	3.99623
26'600	1'066.00	4.00752
26'700	1'073.00	4.01873
26'800	1'080.00	4.02985
26'900	1'087.00	4.04089
27'000	1'094.00	4.05185
27'100	1'101.00	4.06273
27'200	1'108.00	4.07353
27'300	1'115.00	4.08425
27'400	1'122.00	4.09489
27'500	1'129.00	4.10545
27'600	1'136.00	4.11594
27'700	1'143.00	4.12635

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
311.95	1.40517
318.30	1.42735
319.75	1.42735
326.05	1.44915
327.50	1.44915
333.80	1.47059
340.10	1.49167
341.60	1.49167
347.85	1.51240
349.35	1.51240
357.50	1.54098
359.05	1.54098
367.15	1.56911
368.75	1.56911
376.85	1.59677
378.45	1.59677
386.50	1.62400
388.15	1.62400
396.20	1.65079
397.85	1.65079
405.90	1.67717
407.55	1.67717
415.55	1.70313
417.25	1.70313
425.25	1.72868
433.20	1.75385
434.95	1.75385
442.90	1.77863
444.65	1.77863
452.55	1.80303
454.35	1.80303
462.25	1.82707
464.10	1.82707
471.95	1.85075
473.80	1.85075
481.65	1.87407
483.50	1.87407
491.35	1.89706
493.25	1.89706
501.05	1.91971
502.95	1.91971
510.75	1.94203
512.70	1.94203
520.45	1.96403
528.20	1.98571
530.20	1.98571
537.90	2.00709
539.90	2.00709
547.60	2.02817
549.65	2.02817
557.30	2.04895
559.35	2.04895
567.05	2.06944
569.10	2.06944
576.75	2.08966
578.85	2.08966

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
27'800	1'150.00	4.13669	586.45	2.10959
27'900	1'157.00	4.14695	588.60	2.10959
28'000	1'164.00	4.15714	596.20	2.12925
28'100	1'171.00	4.16726	598.30	2.12925
28'200	1'178.00	4.17730	605.90	2.14865
28'300	1'185.00	4.18728	608.05	2.14865
28'400	1'192.00	4.19718	615.65	2.16779
28'500	1'199.00	4.20702	623.20	2.18667
28'600	1'206.00	4.21678	625.40	2.18667
28'700	1'213.00	4.22648	632.90	2.20530
28'800	1'220.00	4.23611	635.15	2.20530
28'900	1'227.00	4.24567	642.65	2.22368
29'000	1'234.00	4.25517	644.85	2.22368
29'100	1'241.00	4.26460	652.35	2.24183
29'200	1'248.00	4.27397	654.60	2.24183
29'300	1'255.00	4.28328	662.10	2.25974
29'400	1'263.00	4.29592	664.35	2.25974
29'500	1'271.00	4.30847	671.85	2.27742
29'600	1'279.00	4.32095	674.10	2.27742
29'700	1'287.00	4.33333	681.60	2.29487
29'800	1'295.00	4.34564	683.85	2.29487
29'900	1'303.00	4.35786	691.30	2.31210
30'000	1'311.00	4.37000	693.65	2.31210
30'100	1'319.00	4.38206	701.05	2.32911
30'200	1'327.00	4.39404	703.40	2.32911
30'300	1'335.00	4.40594	710.80	2.34591
30'400	1'343.00	4.41776	718.20	2.36250
30'500	1'351.00	4.42951	720.55	2.36250
30'600	1'359.00	4.44118	727.95	2.37888
30'700	1'367.00	4.45277	730.30	2.37888
30'800	1'375.00	4.46429	739.60	2.40123
30'900	1'383.00	4.47573	742.00	2.40123
31'000	1'391.00	4.48710	751.25	2.42331
31'100	1'399.00	4.49839	753.65	2.42331
31'200	1'407.00	4.50962	762.90	2.44512
31'300	1'415.00	4.52077	765.30	2.44512
31'400	1'423.00	4.53185	774.55	2.46667
31'500	1'431.00	4.54286	777.00	2.46667
31'600	1'439.00	4.55380	786.20	2.48795
31'700	1'447.00	4.56467	788.70	2.48795
31'800	1'455.00	4.57547	797.85	2.50898
31'900	1'463.00	4.58621	800.35	2.50898
32'000	1'471.00	4.59688	809.50	2.52976
32'100	1'479.00	4.60748	812.05	2.52976
32'200	1'487.00	4.61801	821.20	2.55030
32'300	1'495.00	4.62848	830.30	2.57059
32'400	1'503.00	4.63889	832.85	2.57059
32'500	1'511.00	4.64923	841.95	2.59064
32'600	1'519.00	4.65951	844.55	2.59064
32'700	1'527.00	4.66972	853.60	2.61047
32'800	1'535.00	4.67988	856.25	2.61047
32'900	1'543.00	4.68997	865.30	2.63006
33'000	1'551.00	4.70000	867.90	2.63006
33'100	1'559.00	4.70997	876.95	2.64943
33'200	1'567.00	4.71988	879.60	2.64943
33'300	1'575.00	4.72973	888.65	2.66857

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
33'400	1'583.00	4.73952
33'500	1'591.00	4.74925
33'600	1'599.00	4.75893
33'700	1'607.00	4.76855
33'800	1'615.00	4.77811
33'900	1'623.00	4.78761
34'000	1'631.00	4.79706
34'100	1'639.00	4.80645
34'200	1'647.00	4.81579
34'300	1'655.00	4.82507
34'400	1'663.00	4.83430
34'500	1'671.00	4.84348
34'600	1'679.00	4.85260
34'700	1'687.00	4.86167
34'800	1'695.00	4.87069
34'900	1'703.00	4.87966
35'000	1'711.00	4.88857
35'100	1'719.00	4.89744
35'200	1'727.00	4.90625
35'300	1'735.00	4.91501
35'400	1'743.00	4.92373
35'500	1'751.00	4.93239
35'600	1'759.00	4.94101
35'700	1'767.00	4.94958
35'800	1'775.00	4.95810
35'900	1'783.00	4.96657
36'000	1'791.00	4.97500
36'100	1'799.00	4.98338
36'200	1'807.00	4.99171
36'300	1'815.00	5.00000
36'400	1'823.00	5.00824
36'500	1'831.00	5.01644
36'600	1'839.00	5.02459
36'700	1'847.00	5.03270
36'800	1'855.00	5.04076
36'900	1'863.00	5.04878
37'000	1'871.00	5.05676
37'100	1'879.00	5.06469
37'200	1'887.00	5.07258
37'300	1'895.00	5.08043
37'400	1'903.00	5.08824
37'500	1'911.00	5.09600
37'600	1'919.00	5.10372
37'700	1'927.00	5.11141
37'800	1'935.00	5.11905
37'900	1'943.00	5.12665
38'000	1'951.00	5.13421
38'100	1'959.00	5.14173
38'200	1'967.00	5.14921
38'300	1'975.00	5.15666
38'400	1'983.00	5.16406
38'500	1'991.00	5.17143
38'600	1'999.00	5.17876
38'700	2'007.00	5.18605
38'800	2'015.00	5.19330
38'900	2'023.00	5.20051

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
891.30	2.66857
900.30	2.68750
903.00	2.68750
912.00	2.70621
914.70	2.70621
923.70	2.72472
926.40	2.72472
935.35	2.74302
944.30	2.76111
947.05	2.76111
956.00	2.77901
958.75	2.77901
967.65	2.79670
970.45	2.79670
979.35	2.81421
982.15	2.81421
991.05	2.83152
993.85	2.83152
1'002.70	2.84865
1'005.55	2.84865
1'014.40	2.86559
1'017.30	2.86559
1'026.10	2.88235
1'029.00	2.88235
1'037.80	2.89894
1'040.70	2.89894
1'049.50	2.91534
1'058.30	2.93158
1'061.25	2.93158
1'070.00	2.94764
1'072.95	2.94764
1'081.70	2.96354
1'084.65	2.96354
1'093.40	2.97927
1'096.35	2.97927
1'105.10	2.99485
1'108.10	2.99485
1'116.80	3.01026
1'119.80	3.01026
1'128.50	3.02551
1'131.55	3.02551
1'140.25	3.04061
1'143.25	3.04061
1'151.95	3.05556
1'155.00	3.05556
1'163.65	3.07035
1'172.30	3.08500
1'175.40	3.08500
1'184.00	3.09950
1'187.10	3.09950
1'195.70	3.11386
1'198.85	3.11386
1'207.45	3.12808
1'210.55	3.12808
1'219.15	3.14216
1'222.30	3.14216

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
39'000	2'031.00	5.20769
39'100	2'039.00	5.21483
39'200	2'047.00	5.22194
39'300	2'055.00	5.22901
39'400	2'063.00	5.23604
39'500	2'071.00	5.24304
39'600	2'079.00	5.25000
39'700	2'087.00	5.25693
39'800	2'095.00	5.26382
39'900	2'103.00	5.27068
40'000	2'111.00	5.27750
40'100	2'119.00	5.28429
40'200	2'127.00	5.29104
40'300	2'136.00	5.30025
40'400	2'145.00	5.30941
40'500	2'154.00	5.31852
40'600	2'163.00	5.32759
40'700	2'172.00	5.33661
40'800	2'181.00	5.34559
40'900	2'190.00	5.35452
41'000	2'199.00	5.36341
41'100	2'208.00	5.37226
41'200	2'217.00	5.38107
41'300	2'226.00	5.38983
41'400	2'235.00	5.39855
41'500	2'244.00	5.40723
41'600	2'253.00	5.41587
41'700	2'262.00	5.42446
41'800	2'271.00	5.43301
41'900	2'280.00	5.44153
42'000	2'289.00	5.45000
42'100	2'298.00	5.45843
42'200	2'307.00	5.46682
42'300	2'316.00	5.47518
42'400	2'325.00	5.48349
42'500	2'334.00	5.49176
42'600	2'343.00	5.50000
42'700	2'352.00	5.50820
42'800	2'361.00	5.51636
42'900	2'370.00	5.52448
43'000	2'379.00	5.53256
43'100	2'388.00	5.54060
43'200	2'397.00	5.54861
43'300	2'406.00	5.55658
43'400	2'415.00	5.56452
43'500	2'424.00	5.57241
43'600	2'433.00	5.58028
43'700	2'442.00	5.58810
43'800	2'451.00	5.59589
43'900	2'460.00	5.60364
44'000	2'469.00	5.61136
44'100	2'478.00	5.61905
44'200	2'487.00	5.62670
44'300	2'496.00	5.63431
44'400	2'505.00	5.64189
44'500	2'514.00	5.64944

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
1'230.90	3.15610
1'234.05	3.15610
1'242.60	3.16990
1'245.75	3.16990
1'254.35	3.18357
1'257.50	3.18357
1'266.05	3.19712
1'269.25	3.19712
1'277.80	3.21053
1'286.30	3.22381
1'289.50	3.22381
1'298.00	3.23697
1'301.25	3.23697
1'309.75	3.25000
1'313.00	3.25000
1'321.50	3.26291
1'324.75	3.26291
1'335.10	3.28037
1'338.40	3.28037
1'348.75	3.29767
1'352.05	3.29767
1'362.40	3.31481
1'365.70	3.31481
1'376.05	3.33180
1'379.35	3.33180
1'389.70	3.34862
1'393.05	3.34862
1'403.35	3.36530
1'413.60	3.38182
1'417.00	3.38182
1'427.25	3.39819
1'430.65	3.39819
1'440.90	3.41441
1'444.30	3.41441
1'454.55	3.43049
1'457.95	3.43049
1'468.20	3.44643
1'471.65	3.44643
1'481.85	3.46222
1'485.30	3.46222
1'495.50	3.47788
1'498.95	3.47788
1'509.15	3.49339
1'512.65	3.49339
1'522.80	3.50877
1'526.30	3.50877
1'536.45	3.52402
1'546.60	3.53913
1'550.15	3.53913
1'560.25	3.55411
1'563.80	3.55411
1'573.90	3.56897
1'577.50	3.56897
1'587.55	3.58369
1'591.15	3.58369
1'601.25	3.59829

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
44'600	2'523.00	5.65695
44'700	2'532.00	5.66443
44'800	2'541.00	5.67188
44'900	2'550.00	5.67929
45'000	2'559.00	5.68667
45'100	2'568.00	5.69401
45'200	2'577.00	5.70133
45'300	2'586.00	5.70861
45'400	2'595.00	5.71586
45'500	2'604.00	5.72308
45'600	2'613.00	5.73026
45'700	2'622.00	5.73742
45'800	2'631.00	5.74454
45'900	2'640.00	5.75163
46'000	2'649.00	5.75870
46'100	2'658.00	5.76573
46'200	2'667.00	5.77273
46'300	2'676.00	5.77970
46'400	2'685.00	5.78664
46'500	2'694.00	5.79355
46'600	2'703.00	5.80043
46'700	2'712.00	5.80728
46'800	2'721.00	5.81410
46'900	2'730.00	5.82090
47'000	2'739.00	5.82766
47'100	2'748.00	5.83439
47'200	2'757.00	5.84110
47'300	2'766.00	5.84778
47'400	2'775.00	5.85443
47'500	2'784.00	5.86105
47'600	2'793.00	5.86765
47'700	2'802.00	5.87421
47'800	2'811.00	5.88075
47'900	2'820.00	5.88727
48'000	2'829.00	5.89375
48'100	2'838.00	5.90021
48'200	2'847.00	5.90664
48'300	2'856.00	5.91304
48'400	2'865.00	5.91942
48'500	2'874.00	5.92577
48'600	2'883.00	5.93210
48'700	2'892.00	5.93840
48'800	2'901.00	5.94467
48'900	2'910.00	5.95092
49'000	2'919.00	5.95714
49'100	2'928.00	5.96334
49'200	2'937.00	5.96951
49'300	2'946.00	5.97566
49'400	2'955.00	5.98178
49'500	2'964.00	5.98788
49'600	2'973.00	5.99395
49'700	2'982.00	6.00000
49'800	2'991.00	6.00602
49'900	3'000.00	6.01202
50'000	3'009.00	6.01800
50'100	3'018.00	6.02395

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
1'604.85	3.59829
1'614.90	3.61277
1'618.50	3.61277
1'628.60	3.62712
1'632.20	3.62712
1'642.25	3.64135
1'645.90	3.64135
1'655.90	3.65546
1'659.60	3.65546
1'669.60	3.66946
1'679.60	3.68333
1'683.30	3.68333
1'693.25	3.69710
1'696.95	3.69710
1'706.95	3.71074
1'710.65	3.71074
1'720.60	3.72428
1'724.35	3.72428
1'734.30	3.73770
1'738.05	3.73770
1'748.00	3.75102
1'751.75	3.75102
1'761.65	3.76423
1'765.40	3.76423
1'775.35	3.77733
1'779.10	3.77733
1'789.05	3.79032
1'792.80	3.79032
1'802.70	3.80321
1'812.60	3.81600
1'816.40	3.81600
1'826.30	3.82869
1'830.10	3.82869
1'839.95	3.84127
1'843.80	3.84127
1'853.65	3.85375
1'857.50	3.85375
1'867.35	3.86614
1'871.20	3.86614
1'881.05	3.87843
1'884.90	3.87843
1'894.75	3.89063
1'898.65	3.89063
1'908.45	3.90272
1'912.35	3.90272
1'922.15	3.91473
1'926.05	3.91473
1'935.85	3.92664
1'945.60	3.93846
1'949.55	3.93846
1'959.30	3.95019
1'963.25	3.95019
1'973.00	3.96183
1'976.95	3.96183
1'986.70	3.97338
1'990.65	3.97338

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
50'200	3'027.00	6.02988
50'300	3'036.00	6.03579
50'400	3'045.00	6.04167
50'500	3'054.00	6.04752
50'600	3'063.00	6.05336
50'700	3'072.00	6.05917
50'800	3'081.00	6.06496
50'900	3'090.00	6.07073
51'000	3'099.00	6.07647
51'100	3'108.00	6.08219
51'200	3'117.00	6.08789
51'300	3'126.00	6.09357
51'400	3'135.00	6.09922
51'500	3'144.00	6.10485
51'600	3'153.00	6.11047
51'700	3'162.00	6.11605
51'800	3'171.00	6.12162
51'900	3'180.00	6.12717
52'000	3'189.00	6.13269
52'100	3'198.00	6.13820
52'200	3'207.00	6.14368
52'300	3'216.00	6.14914
52'400	3'225.00	6.15458
52'500	3'234.00	6.16000
52'600	3'243.00	6.16540
52'700	3'252.00	6.17078
52'800	3'261.00	6.17614
52'900	3'270.00	6.18147
53'000	3'279.00	6.18679
53'100	3'288.00	6.19209
53'200	3'297.00	6.19737
53'300	3'306.00	6.20263
53'400	3'315.00	6.20787
53'500	3'324.00	6.21308
53'600	3'333.00	6.21828
53'700	3'342.00	6.22346
53'800	3'351.00	6.22862
53'900	3'360.00	6.23377
54'000	3'369.00	6.23889
54'100	3'378.00	6.24399
54'200	3'387.00	6.24908
54'300	3'396.00	6.25414
54'400	3'405.00	6.25919
54'500	3'414.00	6.26422
54'600	3'423.00	6.26923
54'700	3'433.00	6.27605
54'800	3'443.00	6.28285
54'900	3'453.00	6.28962
55'000	3'463.00	6.29636
55'100	3'473.00	6.30309
55'200	3'483.00	6.30978
55'300	3'493.00	6.31646
55'400	3'503.00	6.32310
55'500	3'513.00	6.32973
55'600	3'523.00	6.33633
55'700	3'533.00	6.34291

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
2'000.40	3.98485
2'004.40	3.98485
2'014.10	3.99623
2'018.10	3.99623
2'027.80	4.00752
2'031.80	4.00752
2'041.50	4.01873
2'045.55	4.01873
2'055.20	4.02985
2'059.25	4.02985
2'068.95	4.04089
2'078.60	4.05185
2'082.65	4.05185
2'092.30	4.06273
2'096.35	4.06273
2'106.00	4.07353
2'110.10	4.07353
2'119.75	4.08425
2'123.80	4.08425
2'133.45	4.09489
2'137.55	4.09489
2'147.15	4.10545
2'151.25	4.10545
2'160.85	4.11594
2'165.00	4.11594
2'174.60	4.12635
2'178.70	4.12635
2'188.30	4.13669
2'192.45	4.13669
2'202.05	4.14695
2'211.60	4.15714
2'215.75	4.15714
2'225.30	4.16726
2'229.50	4.16726
2'239.05	4.17730
2'243.20	4.17730
2'252.75	4.18728
2'256.95	4.18728
2'266.50	4.19718
2'270.65	4.19718
2'280.20	4.20702
2'284.40	4.20702
2'293.95	4.21678
2'298.15	4.21678
2'307.65	4.22648
2'311.90	4.22648
2'321.40	4.23611
2'325.60	4.23611
2'335.10	4.24567
2'344.60	4.25517
2'348.85	4.25517
2'358.30	4.26460
2'362.60	4.26460
2'372.05	4.27397
2'376.35	4.27397
2'385.80	4.28328

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
55'800	3'543.00	6.34946
55'900	3'553.00	6.35599
56'000	3'563.00	6.36250
56'100	3'573.00	6.36898
56'200	3'583.00	6.37544
56'300	3'593.00	6.38188
56'400	3'603.00	6.38830
56'500	3'613.00	6.39469
56'600	3'623.00	6.40106
56'700	3'633.00	6.40741
56'800	3'643.00	6.41373
56'900	3'653.00	6.42004
57'000	3'663.00	6.42632
57'100	3'673.00	6.43257
57'200	3'683.00	6.43881
57'300	3'693.00	6.44503
57'400	3'703.00	6.45122
57'500	3'713.00	6.45739
57'600	3'723.00	6.46354
57'700	3'733.00	6.46967
57'800	3'743.00	6.47578
57'900	3'753.00	6.48187
58'000	3'763.00	6.48793
58'100	3'773.00	6.49398
58'200	3'783.00	6.50000
58'300	3'793.00	6.50600
58'400	3'803.00	6.51199
58'500	3'813.00	6.51795
58'600	3'823.00	6.52389
58'700	3'833.00	6.52981
58'800	3'843.00	6.53571
58'900	3'853.00	6.54160
59'000	3'863.00	6.54746
59'100	3'873.00	6.55330
59'200	3'883.00	6.55912
59'300	3'893.00	6.56492
59'400	3'903.00	6.57071
59'500	3'913.00	6.57647
59'600	3'923.00	6.58221
59'700	3'933.00	6.58794
59'800	3'943.00	6.59365
59'900	3'953.00	6.59933
60'000	3'963.00	6.60500
60'100	3'973.00	6.61065
60'200	3'983.00	6.61628
60'300	3'993.00	6.62189
60'400	4'003.00	6.62748
60'500	4'013.00	6.63306
60'600	4'023.00	6.63861
60'700	4'033.00	6.64415
60'800	4'043.00	6.64967
60'900	4'053.00	6.65517
61'000	4'063.00	6.66066
61'100	4'073.00	6.66612
61'200	4'083.00	6.67157
61'300	4'093.00	6.67700

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
2'390.05	4.28328
2'401.40	4.29592
2'405.70	4.29592
2'417.05	4.30847
2'421.35	4.30847
2'432.70	4.32095
2'437.00	4.32095
2'448.35	4.33333
2'452.65	4.33333
2'464.00	4.34564
2'468.30	4.34564
2'479.60	4.35786
2'490.90	4.37000
2'495.25	4.37000
2'506.55	4.38206
2'510.90	4.38206
2'522.20	4.39404
2'526.55	4.39404
2'537.80	4.40594
2'542.25	4.40594
2'553.45	4.41776
2'557.90	4.41776
2'569.10	4.42951
2'573.55	4.42951
2'584.75	4.44118
2'589.20	4.44118
2'600.40	4.45277
2'604.85	4.45277
2'616.05	4.46429
2'620.55	4.46429
2'631.75	4.47573
2'642.90	4.48710
2'647.40	4.48710
2'658.55	4.49839
2'663.05	4.49839
2'674.20	4.50962
2'678.70	4.50962
2'689.85	4.52077
2'694.40	4.52077
2'705.50	4.53185
2'710.05	4.53185
2'721.15	4.54286
2'725.70	4.54286
2'736.85	4.55380
2'741.40	4.55380
2'752.50	4.56467
2'757.05	4.56467
2'768.15	4.57547
2'772.75	4.57547
2'783.85	4.58621
2'794.90	4.59688
2'799.50	4.59688
2'810.55	4.60748
2'815.15	4.60748
2'826.20	4.61801
2'830.85	4.61801

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
61'400	4'103.00	6.68241	2'841.90	4.62848
61'500	4'113.00	6.68780	2'846.50	4.62848
61'600	4'123.00	6.69318	2'857.55	4.63889
61'700	4'133.00	6.69854	2'862.20	4.63889
61'800	4'143.00	6.70388	2'873.20	4.64923
61'900	4'153.00	6.70921	2'877.85	4.64923
62'000	4'163.00	6.71452	2'888.90	4.65951
62'100	4'173.00	6.71981	2'893.55	4.65951
62'200	4'183.00	6.72508	2'904.55	4.66972
62'300	4'193.00	6.73034	2'909.25	4.66972
62'400	4'203.00	6.73558	2'920.25	4.67988
62'500	4'213.00	6.74080	2'924.95	4.67988
62'600	4'223.00	6.74601	2'935.90	4.68997
62'700	4'233.00	6.75120	2'946.90	4.70000
62'800	4'243.00	6.75637	2'951.60	4.70000
62'900	4'253.00	6.76153	2'962.55	4.70997
63'000	4'263.00	6.76667	2'967.30	4.70997
63'100	4'273.00	6.77179	2'978.25	4.71988
63'200	4'283.00	6.77690	2'982.95	4.71988
63'300	4'293.00	6.78199	2'993.90	4.72973
63'400	4'303.00	6.78707	2'998.65	4.72973
63'500	4'313.00	6.79213	3'009.60	4.73952
63'600	4'323.00	6.79717	3'014.35	4.73952
63'700	4'333.00	6.80220	3'025.25	4.74925
63'800	4'343.00	6.80721	3'030.00	4.74925
63'900	4'353.00	6.81221	3'040.95	4.75893
64'000	4'363.00	6.81719	3'045.70	4.75893
64'100	4'373.00	6.82215	3'056.65	4.76855
64'200	4'383.00	6.82710	3'061.40	4.76855
64'300	4'393.00	6.83204	3'072.30	4.77811
64'400	4'403.00	6.83696	3'077.10	4.77811
64'500	4'413.00	6.84186	3'088.00	4.78761
64'600	4'423.00	6.84675	3'098.90	4.79706
64'700	4'433.00	6.85162	3'103.70	4.79706
64'800	4'443.00	6.85648	3'114.60	4.80645
64'900	4'453.00	6.86133	3'119.40	4.80645
65'000	4'463.00	6.86615	3'130.25	4.81579
65'100	4'473.00	6.87097	3'135.10	4.81579
65'200	4'483.00	6.87577	3'145.95	4.82507
65'300	4'493.00	6.88055	3'150.75	4.82507
65'400	4'503.00	6.88532	3'161.65	4.83430
65'500	4'513.00	6.89008	3'166.45	4.83430
65'600	4'523.00	6.89482	3'177.30	4.84348
65'700	4'533.00	6.89954	3'182.15	4.84348
65'800	4'543.00	6.90426	3'193.00	4.85260
65'900	4'553.00	6.90895	3'197.85	4.85260
66'000	4'563.00	6.91364	3'208.70	4.86167
66'100	4'573.00	6.91831	3'213.55	4.86167
66'200	4'583.00	6.92296	3'224.40	4.87069
66'300	4'593.00	6.92760	3'229.25	4.87069
66'400	4'603.00	6.93223	3'240.10	4.87966
66'500	4'613.00	6.93684	3'250.90	4.88857
66'600	4'623.00	6.94144	3'255.80	4.88857
66'700	4'633.00	6.94603	3'266.60	4.89744
66'800	4'643.00	6.95060	3'271.50	4.89744
66'900	4'653.00	6.95516	3'282.30	4.90625

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
67'000	4'663.00	6.95970
67'100	4'673.00	6.96423
67'200	4'683.00	6.96875
67'300	4'693.00	6.97325
67'400	4'703.00	6.97774
67'500	4'713.00	6.98222
67'600	4'723.00	6.98669
67'700	4'733.00	6.99114
67'800	4'743.00	6.99558
67'900	4'753.00	7.00000
68'000	4'763.00	7.00441
68'100	4'773.00	7.00881
68'200	4'783.00	7.01320
68'300	4'793.00	7.01757
68'400	4'803.00	7.02193
68'500	4'813.00	7.02628
68'600	4'823.00	7.03061
68'700	4'833.00	7.03493
68'800	4'843.00	7.03924
68'900	4'853.00	7.04354
69'000	4'863.00	7.04783
69'100	4'873.00	7.05210
69'200	4'883.00	7.05636
69'300	4'893.00	7.06061
69'400	4'903.00	7.06484
69'500	4'913.00	7.06906
69'600	4'923.00	7.07328
69'700	4'933.00	7.07747
69'800	4'943.00	7.08166
69'900	4'953.00	7.08584
70'000	4'963.00	7.09000
70'100	4'973.00	7.09415
70'200	4'983.00	7.09829
70'300	4'993.00	7.10242
70'400	5'003.00	7.10653
70'500	5'013.00	7.11064
70'600	5'023.00	7.11473
70'700	5'033.00	7.11881
70'800	5'043.00	7.12288
70'900	5'053.00	7.12694
71'000	5'063.00	7.13099
71'100	5'073.00	7.13502
71'200	5'083.00	7.13904
71'300	5'093.00	7.14306
71'400	5'103.00	7.14706
71'500	5'113.00	7.15105
71'600	5'123.00	7.15503
71'700	5'133.00	7.15900
71'800	5'143.00	7.16295
71'900	5'153.00	7.16690
72'000	5'163.00	7.17083
72'100	5'173.00	7.17476
72'200	5'183.00	7.17867
72'300	5'193.00	7.18257
72'400	5'203.00	7.18646
72'500	5'213.00	7.19034

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
3'287.20	4.90625
3'297.95	4.91501
3'302.90	4.91501
3'313.65	4.92373
3'318.60	4.92373
3'329.35	4.93239
3'334.30	4.93239
3'345.05	4.94101
3'350.00	4.94101
3'360.75	4.94958
3'365.70	4.94958
3'376.45	4.95810
3'381.40	4.95810
3'392.15	4.96657
3'402.90	4.97500
3'407.90	4.97500
3'418.60	4.98338
3'423.60	4.98338
3'434.30	4.99171
3'439.30	4.99171
3'450.00	5.00000
3'455.00	5.00000
3'465.70	5.00824
3'470.70	5.00824
3'481.40	5.01644
3'486.45	5.01644
3'497.10	5.02459
3'502.15	5.02459
3'512.80	5.03270
3'517.85	5.03270
3'528.55	5.04076
3'533.55	5.04076
3'544.25	5.04878
3'554.90	5.05676
3'559.95	5.05676
3'570.60	5.06469
3'575.65	5.06469
3'586.30	5.07258
3'591.40	5.07258
3'602.00	5.08043
3'607.10	5.08043
3'617.75	5.08824
3'622.85	5.08824
3'633.45	5.09600
3'638.55	5.09600
3'649.15	5.10372
3'654.25	5.10372
3'664.90	5.11141
3'670.00	5.11141
3'680.60	5.11905
3'685.70	5.11905
3'696.30	5.12665
3'706.90	5.13421
3'712.05	5.13421
3'722.60	5.14173
3'727.75	5.14173

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
72'600	5'223.00	7.19421	3'738.35	5.14921
72'700	5'233.00	7.19807	3'743.50	5.14921
72'800	5'243.00	7.20192	3'754.05	5.15666
72'900	5'253.00	7.20576	3'759.20	5.15666
73'000	5'263.00	7.20959	3'769.75	5.16406
73'100	5'273.00	7.21341	3'774.95	5.16406
73'200	5'283.00	7.21721	3'785.50	5.17143
73'300	5'293.00	7.22101	3'790.65	5.17143
73'400	5'303.00	7.22480	3'801.20	5.17876
73'500	5'313.00	7.22857	3'806.40	5.17876
73'600	5'323.00	7.23234	3'816.95	5.18605
73'700	5'333.00	7.23609	3'822.10	5.18605
73'800	5'343.00	7.23984	3'832.65	5.19330
73'900	5'353.00	7.24357	3'837.85	5.19330
74'000	5'363.00	7.24730	3'848.40	5.20051
74'100	5'373.00	7.25101	3'858.90	5.20769
74'200	5'383.00	7.25472	3'864.10	5.20769
74'300	5'393.00	7.25841	3'874.60	5.21483
74'400	5'403.00	7.26210	3'879.85	5.21483
74'500	5'413.00	7.26577	3'890.35	5.22194
74'600	5'423.00	7.26944	3'895.55	5.22194
74'700	5'433.00	7.27309	3'906.05	5.22901
74'800	5'443.00	7.27674	3'911.30	5.22901
74'900	5'453.00	7.28037	3'921.80	5.23604
75'000	5'463.00	7.28400	3'927.05	5.23604
75'100	5'473.00	7.28762	3'937.50	5.24304
75'200	5'483.00	7.29122	3'942.75	5.24304
75'300	5'493.00	7.29482	3'953.25	5.25000
75'400	5'503.00	7.29841	3'958.50	5.25000
75'500	5'513.00	7.30199	3'969.00	5.25693
75'600	5'523.00	7.30556	3'974.25	5.25693
75'700	5'533.00	7.30911	3'984.70	5.26382
75'800	5'543.00	7.31266	3'990.00	5.26382
75'900	5'553.00	7.31621	4'000.45	5.27068
76'000	5'563.00	7.31974	4'010.90	5.27750
76'100	5'573.00	7.32326	4'016.20	5.27750
76'200	5'583.00	7.32677	4'026.65	5.28429
76'300	5'593.00	7.33028	4'031.90	5.28429
76'400	5'603.00	7.33377	4'042.35	5.29104
76'500	5'613.00	7.33725	4'047.65	5.29104
76'600	5'623.00	7.34073	4'060.00	5.30025
76'700	5'633.00	7.34420	4'065.30	5.30025
76'800	5'643.00	7.34766	4'077.65	5.30941
76'900	5'653.00	7.35111	4'082.95	5.30941
77'000	5'663.00	7.35455	4'095.25	5.31852
77'100	5'673.00	7.35798	4'100.60	5.31852
77'200	5'683.00	7.36140	4'112.90	5.32759
77'300	5'693.00	7.36481	4'118.25	5.32759
77'400	5'703.00	7.36822	4'130.55	5.33661
77'500	5'713.00	7.37161	4'135.85	5.33661
77'600	5'723.00	7.37500	4'148.20	5.34559
77'700	5'733.00	7.37838	4'153.50	5.34559
77'800	5'743.00	7.38175	4'165.80	5.35452
77'900	5'753.00	7.38511	4'178.10	5.36341
78'000	5'763.00	7.38846	4'183.45	5.36341
78'100	5'773.00	7.39181	4'195.75	5.37226

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
78'200	5'783.00	7.39514
78'300	5'793.00	7.39847
78'400	5'803.00	7.40179
78'500	5'813.00	7.40510
78'600	5'823.00	7.40840
78'700	5'833.00	7.41169
78'800	5'843.00	7.41497
78'900	5'853.00	7.41825
79'000	5'863.00	7.42152
79'100	5'873.00	7.42478
79'200	5'883.00	7.42803
79'300	5'893.00	7.43127
79'400	5'903.00	7.43451
79'500	5'913.00	7.43774
79'600	5'923.00	7.44095
79'700	5'933.00	7.44417
79'800	5'943.00	7.44737
79'900	5'953.00	7.45056
80'000	5'963.00	7.45375
80'100	5'973.00	7.45693
80'200	5'983.00	7.46010
80'300	5'993.00	7.46326
80'400	6'003.00	7.46642
80'500	6'013.00	7.46957
80'600	6'023.00	7.47270
80'700	6'033.00	7.47584
80'800	6'043.00	7.47896
80'900	6'053.00	7.48208
81'000	6'063.00	7.48519
81'100	6'073.00	7.48829
81'200	6'083.00	7.49138
81'300	6'093.00	7.49446
81'400	6'103.00	7.49754
81'500	6'113.00	7.50061
81'600	6'123.00	7.50368
81'700	6'133.00	7.50673
81'800	6'143.00	7.50978
81'900	6'153.00	7.51282
82'000	6'164.00	7.51707
82'100	6'175.00	7.52132
82'200	6'186.00	7.52555
82'300	6'197.00	7.52977
82'400	6'208.00	7.53398
82'500	6'219.00	7.53818
82'600	6'230.00	7.54237
82'700	6'241.00	7.54655
82'800	6'252.00	7.55072
82'900	6'263.00	7.55489
83'000	6'274.00	7.55904
83'100	6'285.00	7.56318
83'200	6'296.00	7.56731
83'300	6'307.00	7.57143
83'400	6'318.00	7.57554
83'500	6'329.00	7.57964
83'600	6'340.00	7.58373
83'700	6'351.00	7.58781

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
4'201.10	5.37226
4'213.40	5.38107
4'218.75	5.38107
4'231.00	5.38983
4'236.40	5.38983
4'248.65	5.39855
4'254.05	5.39855
4'266.30	5.40723
4'271.70	5.40723
4'283.95	5.41587
4'289.35	5.41587
4'301.60	5.42446
4'307.00	5.42446
4'319.25	5.43301
4'324.70	5.43301
4'336.90	5.44153
4'349.10	5.45000
4'354.55	5.45000
4'366.75	5.45843
4'372.20	5.45843
4'384.40	5.46682
4'389.85	5.46682
4'402.05	5.47518
4'407.50	5.47518
4'419.70	5.48349
4'425.20	5.48349
4'437.35	5.49176
4'442.85	5.49176
4'455.00	5.50000
4'460.50	5.50000
4'472.65	5.50820
4'478.15	5.50820
4'490.30	5.51636
4'495.85	5.51636
4'508.00	5.52448
4'520.10	5.53256
4'525.65	5.53256
4'537.75	5.54060
4'543.30	5.54060
4'555.40	5.54861
4'560.95	5.54861
4'573.05	5.55658
4'578.60	5.55658
4'590.75	5.56452
4'596.30	5.56452
4'608.40	5.57241
4'613.95	5.57241
4'626.05	5.58028
4'631.65	5.58028
4'643.70	5.58810
4'649.30	5.58810
4'661.40	5.59589
4'666.95	5.59589
4'679.05	5.60364
4'691.10	5.61136
4'696.70	5.61136

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
83'800	6'362.00	7.59189	4'708.75	5.61905
83'900	6'373.00	7.59595	4'714.40	5.61905
84'000	6'384.00	7.60000	4'726.45	5.62670
84'100	6'395.00	7.60404	4'732.05	5.62670
84'200	6'406.00	7.60808	4'744.10	5.63431
84'300	6'417.00	7.61210	4'749.70	5.63431
84'400	6'428.00	7.61611	4'761.75	5.64189
84'500	6'439.00	7.62012	4'767.40	5.64189
84'600	6'450.00	7.62411	4'779.45	5.64944
84'700	6'461.00	7.62810	4'785.10	5.64944
84'800	6'472.00	7.63208	4'797.10	5.65695
84'900	6'483.00	7.63604	4'802.75	5.65695
85'000	6'494.00	7.64000	4'814.75	5.66443
85'100	6'505.00	7.64395	4'820.45	5.66443
85'200	6'516.00	7.64789	4'832.45	5.67188
85'300	6'527.00	7.65182	4'838.10	5.67188
85'400	6'538.00	7.65574	4'850.10	5.67929
85'500	6'549.00	7.65965	4'862.10	5.68667
85'600	6'560.00	7.66355	4'867.80	5.68667
85'700	6'571.00	7.66744	4'879.75	5.69401
85'800	6'582.00	7.67133	4'885.45	5.69401
85'900	6'593.00	7.67520	4'897.45	5.70133
86'000	6'604.00	7.67907	4'903.15	5.70133
86'100	6'615.00	7.68293	4'915.10	5.70861
86'200	6'626.00	7.68677	4'920.80	5.70861
86'300	6'637.00	7.69061	4'932.80	5.71586
86'400	6'648.00	7.69444	4'938.50	5.71586
86'500	6'659.00	7.69827	4'950.45	5.72308
86'600	6'670.00	7.70208	4'956.20	5.72308
86'700	6'681.00	7.70588	4'968.15	5.73026
86'800	6'692.00	7.70968	4'973.85	5.73026
86'900	6'703.00	7.71346	4'985.80	5.73742
87'000	6'714.00	7.71724	4'991.55	5.73742
87'100	6'725.00	7.72101	5'003.50	5.74454
87'200	6'736.00	7.72477	5'009.25	5.74454
87'300	6'747.00	7.72852	5'021.15	5.75163
87'400	6'758.00	7.73227	5'033.10	5.75870
87'500	6'769.00	7.73600	5'038.85	5.75870
87'600	6'780.00	7.73973	5'050.80	5.76573
87'700	6'791.00	7.74344	5'056.55	5.76573
87'800	6'802.00	7.74715	5'068.45	5.77273
87'900	6'813.00	7.75085	5'074.25	5.77273
88'000	6'824.00	7.75455	5'086.15	5.77970
88'100	6'835.00	7.75823	5'091.90	5.77970
88'200	6'846.00	7.76190	5'103.80	5.78664
88'300	6'857.00	7.76557	5'109.60	5.78664
88'400	6'868.00	7.76923	5'121.50	5.79355
88'500	6'879.00	7.77288	5'127.30	5.79355
88'600	6'890.00	7.77652	5'139.20	5.80043
88'700	6'901.00	7.78016	5'145.00	5.80043
88'800	6'912.00	7.78378	5'156.85	5.80728
88'900	6'923.00	7.78740	5'162.65	5.80728
89'000	6'934.00	7.79101	5'174.55	5.81410
89'100	6'945.00	7.79461	5'180.35	5.81410
89'200	6'956.00	7.79821	5'192.25	5.82090
89'300	6'967.00	7.80179	5'204.10	5.82766

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
89'400	6'978.00	7.80537
89'500	6'989.00	7.80894
89'600	7'000.00	7.81250
89'700	7'011.00	7.81605
89'800	7'022.00	7.81960
89'900	7'033.00	7.82314
90'000	7'044.00	7.82667
90'100	7'055.00	7.83019
90'200	7'066.00	7.83370
90'300	7'077.00	7.83721
90'400	7'088.00	7.84071
90'500	7'099.00	7.84420
90'600	7'110.00	7.84768
90'700	7'121.00	7.85116
90'800	7'132.00	7.85463
90'900	7'143.00	7.85809
91'000	7'154.00	7.86154
91'100	7'165.00	7.86498
91'200	7'176.00	7.86842
91'300	7'187.00	7.87185
91'400	7'198.00	7.87527
91'500	7'209.00	7.87869
91'600	7'220.00	7.88210
91'700	7'231.00	7.88550
91'800	7'242.00	7.88889
91'900	7'253.00	7.89227
92'000	7'264.00	7.89565
92'100	7'275.00	7.89902
92'200	7'286.00	7.90239
92'300	7'297.00	7.90574
92'400	7'308.00	7.90909
92'500	7'319.00	7.91243
92'600	7'330.00	7.91577
92'700	7'341.00	7.91909
92'800	7'352.00	7.92241
92'900	7'363.00	7.92573
93'000	7'374.00	7.92903
93'100	7'385.00	7.93233
93'200	7'396.00	7.93562
93'300	7'407.00	7.93891
93'400	7'418.00	7.94218
93'500	7'429.00	7.94545
93'600	7'440.00	7.94872
93'700	7'451.00	7.95197
93'800	7'462.00	7.95522
93'900	7'473.00	7.95847
94'000	7'484.00	7.96170
94'100	7'495.00	7.96493
94'200	7'506.00	7.96815
94'300	7'517.00	7.97137
94'400	7'528.00	7.97458
94'500	7'539.00	7.97778
94'600	7'550.00	7.98097
94'700	7'561.00	7.98416
94'800	7'572.00	7.98734
94'900	7'583.00	7.99052

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
5'209.95	5.82766
5'221.80	5.83439
5'227.60	5.83439
5'239.45	5.84110
5'245.30	5.84110
5'257.15	5.84778
5'263.00	5.84778
5'274.85	5.85443
5'280.70	5.85443
5'292.55	5.86105
5'298.40	5.86105
5'310.20	5.86765
5'316.10	5.86765
5'327.90	5.87421
5'333.80	5.87421
5'345.60	5.88075
5'351.50	5.88075
5'363.30	5.88727
5'375.10	5.89375
5'381.00	5.89375
5'392.80	5.90021
5'398.70	5.90021
5'410.50	5.90664
5'416.40	5.90664
5'428.15	5.91304
5'434.10	5.91304
5'445.85	5.91942
5'451.80	5.91942
5'463.55	5.92577
5'469.50	5.92577
5'481.25	5.93210
5'487.20	5.93210
5'498.95	5.93840
5'504.90	5.93840
5'516.65	5.94467
5'522.60	5.94467
5'534.35	5.95092
5'546.10	5.95714
5'552.05	5.95714
5'563.80	5.96334
5'569.75	5.96334
5'581.50	5.96951
5'587.45	5.96951
5'599.20	5.97566
5'605.15	5.97566
5'616.90	5.98178
5'622.85	5.98178
5'634.60	5.98788
5'640.60	5.98788
5'652.30	5.99395
5'658.30	5.99395
5'670.00	6.00000
5'676.00	6.00000
5'687.70	6.00602
5'693.70	6.00602
5'705.40	6.01202

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
95'000	7'594.00	7.99368	5'717.10	6.01800
95'100	7'605.00	7.99685	5'723.10	6.01800
95'200	7'616.00	8.00000	5'734.80	6.02395
95'300	7'627.00	8.00315	5'740.80	6.02395
95'400	7'638.00	8.00629	5'752.50	6.02988
95'500	7'649.00	8.00942	5'758.55	6.02988
95'600	7'660.00	8.01255	5'770.20	6.03579
95'700	7'671.00	8.01567	5'776.25	6.03579
95'800	7'682.00	8.01879	5'787.90	6.04167
95'900	7'693.00	8.02190	5'793.95	6.04167
96'000	7'704.00	8.02500	5'805.60	6.04752
96'100	7'715.00	8.02810	5'811.65	6.04752
96'200	7'726.00	8.03119	5'823.35	6.05336
96'300	7'737.00	8.03427	5'829.40	6.05336
96'400	7'748.00	8.03734	5'841.05	6.05917
96'500	7'759.00	8.04041	5'847.10	6.05917
96'600	7'770.00	8.04348	5'858.75	6.06496
96'700	7'781.00	8.04654	5'864.80	6.06496
96'800	7'792.00	8.04959	5'876.45	6.07073
96'900	7'803.00	8.05263	5'888.10	6.07647
97'000	7'814.00	8.05567	5'894.20	6.07647
97'100	7'825.00	8.05870	5'905.80	6.08219
97'200	7'836.00	8.06173	5'911.90	6.08219
97'300	7'847.00	8.06475	5'923.50	6.08789
97'400	7'858.00	8.06776	5'929.60	6.08789
97'500	7'869.00	8.07077	5'941.25	6.09357
97'600	7'880.00	8.07377	5'947.30	6.09357
97'700	7'891.00	8.07677	5'958.95	6.09922
97'800	7'902.00	8.07975	5'965.05	6.09922
97'900	7'913.00	8.08274	5'976.65	6.10485
98'000	7'924.00	8.08571	5'982.75	6.10485
98'100	7'935.00	8.08869	5'994.35	6.11047
98'200	7'946.00	8.09165	6'000.50	6.11047
98'300	7'957.00	8.09461	6'012.10	6.11605
98'400	7'968.00	8.09756	6'018.20	6.11605
98'500	7'979.00	8.10051	6'029.80	6.12162
98'600	7'990.00	8.10345	6'035.90	6.12162
98'700	8'001.00	8.10638	6'047.50	6.12717
98'800	8'012.00	8.10931	6'059.10	6.13269
98'900	8'023.00	8.11223	6'065.25	6.13269
99'000	8'034.00	8.11515	6'076.80	6.13820
99'100	8'045.00	8.11806	6'082.95	6.13820
99'200	8'056.00	8.12097	6'094.55	6.14368
99'300	8'067.00	8.12387	6'100.65	6.14368
99'400	8'078.00	8.12676	6'112.25	6.14914
99'500	8'089.00	8.12965	6'118.40	6.14914
99'600	8'100.00	8.13253	6'129.95	6.15458
99'700	8'111.00	8.13541	6'136.10	6.15458
99'800	8'122.00	8.13828	6'147.70	6.16000
99'900	8'133.00	8.14114	6'153.85	6.16000
100'000	8'144.00	8.14400	6'165.40	6.16540
100'100	8'155.00	8.14685	6'171.55	6.16540
100'200	8'166.00	8.14970	6'183.10	6.17078
100'300	8'177.00	8.15254	6'189.30	6.17078
100'400	8'188.00	8.15538	6'200.85	6.17614
100'500	8'199.00	8.15821	6'207.00	6.17614

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
100'600	8'210.00	8.16103
100'700	8'221.00	8.16385
100'800	8'232.00	8.16667
100'900	8'243.00	8.16947
101'000	8'254.00	8.17228
101'100	8'265.00	8.17507
101'200	8'276.00	8.17787
101'300	8'287.00	8.18065
101'400	8'298.00	8.18343
101'500	8'309.00	8.18621
101'600	8'320.00	8.18898
101'700	8'331.00	8.19174
101'800	8'342.00	8.19450
101'900	8'353.00	8.19725
102'000	8'364.00	8.20000
102'100	8'375.00	8.20274
102'200	8'386.00	8.20548
102'300	8'397.00	8.20821
102'400	8'408.00	8.21094
102'500	8'419.00	8.21366
102'600	8'430.00	8.21637
102'700	8'441.00	8.21908
102'800	8'452.00	8.22179
102'900	8'463.00	8.22449
103'000	8'474.00	8.22718
103'100	8'485.00	8.22987
103'200	8'496.00	8.23256
103'300	8'507.00	8.23524
103'400	8'518.00	8.23791
103'500	8'529.00	8.24058
103'600	8'540.00	8.24324
103'700	8'551.00	8.24590
103'800	8'562.00	8.24855
103'900	8'573.00	8.25120
104'000	8'584.00	8.25385
104'100	8'595.00	8.25648
104'200	8'606.00	8.25912
104'300	8'617.00	8.26174
104'400	8'628.00	8.26437
104'500	8'639.00	8.26699
104'600	8'650.00	8.26960
104'700	8'661.00	8.27221
104'800	8'672.00	8.27481
104'900	8'683.00	8.27741
105'000	8'694.00	8.28000
105'100	8'705.00	8.28259
105'200	8'716.00	8.28517
105'300	8'727.00	8.28775
105'400	8'738.00	8.29032
105'500	8'749.00	8.29289
105'600	8'760.00	8.29545
105'700	8'771.00	8.29801
105'800	8'782.00	8.30057
105'900	8'793.00	8.30312
106'000	8'804.00	8.30566
106'100	8'815.00	8.30820

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
6'218.55	6.18147
6'230.10	6.18679
6'236.30	6.18679
6'247.80	6.19209
6'254.00	6.19209
6'265.55	6.19737
6'271.75	6.19737
6'283.25	6.20263
6'289.45	6.20263
6'301.00	6.20787
6'307.20	6.20787
6'318.70	6.21308
6'324.90	6.21308
6'336.45	6.21828
6'342.65	6.21828
6'354.15	6.22346
6'360.40	6.22346
6'371.90	6.22862
6'378.10	6.22862
6'389.60	6.23377
6'401.10	6.23889
6'407.35	6.23889
6'418.80	6.24399
6'425.05	6.24399
6'436.55	6.24908
6'442.80	6.24908
6'454.25	6.25414
6'460.55	6.25414
6'472.00	6.25919
6'478.25	6.25919
6'489.75	6.26422
6'496.00	6.26422
6'507.45	6.26923
6'513.75	6.26923
6'527.10	6.27605
6'533.35	6.27605
6'546.75	6.28285
6'553.00	6.28285
6'566.35	6.28962
6'579.70	6.29636
6'586.00	6.29636
6'599.35	6.30309
6'605.65	6.30309
6'618.95	6.30978
6'625.25	6.30978
6'638.60	6.31646
6'644.90	6.31646
6'658.20	6.32310
6'664.55	6.32310
6'677.85	6.32973
6'684.20	6.32973
6'697.50	6.33633
6'703.85	6.33633
6'717.15	6.34291
6'723.50	6.34291
6'736.80	6.34946

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
106'200	8'826.00	8.31073	6'743.15	6.34946
106'300	8'837.00	8.31326	6'756.40	6.35599
106'400	8'848.00	8.31579	6'769.70	6.36250
106'500	8'859.00	8.31831	6'776.05	6.36250
106'600	8'870.00	8.32083	6'789.35	6.36898
106'700	8'881.00	8.32334	6'795.70	6.36898
106'800	8'892.00	8.32584	6'808.95	6.37544
106'900	8'903.00	8.32834	6'815.35	6.37544
107'000	8'914.00	8.33084	6'828.60	6.38188
107'100	8'925.00	8.33333	6'835.00	6.38188
107'200	8'936.00	8.33582	6'848.25	6.38830
107'300	8'947.00	8.33830	6'854.65	6.38830
107'400	8'958.00	8.34078	6'867.90	6.39469
107'500	8'969.00	8.34326	6'874.30	6.39469
107'600	8'980.00	8.34572	6'887.55	6.40106
107'700	8'991.00	8.34819	6'893.95	6.40106
107'800	9'002.00	8.35065	6'907.20	6.40741
107'900	9'013.00	8.35310	6'913.60	6.40741
108'000	9'024.00	8.35556	6'926.85	6.41373
108'100	9'035.00	8.35800	6'933.25	6.41373
108'200	9'046.00	8.36044	6'946.50	6.42004
108'300	9'057.00	8.36288	6'959.70	6.42632
108'400	9'068.00	8.36531	6'966.15	6.42632
108'500	9'079.00	8.36774	6'979.35	6.43257
108'600	9'090.00	8.37017	6'985.75	6.43257
108'700	9'101.00	8.37259	6'999.00	6.43881
108'800	9'112.00	8.37500	7'005.45	6.43881
108'900	9'123.00	8.37741	7'018.65	6.44503
109'000	9'134.00	8.37982	7'025.10	6.44503
109'100	9'145.00	8.38222	7'038.30	6.45122
109'200	9'156.00	8.38462	7'044.75	6.45122
109'300	9'167.00	8.38701	7'057.95	6.45739
109'400	9'178.00	8.38940	7'064.40	6.45739
109'500	9'189.00	8.39178	7'077.60	6.46354
109'600	9'200.00	8.39416	7'084.05	6.46354
109'700	9'211.00	8.39654	7'097.25	6.46967
109'800	9'222.00	8.39891	7'103.70	6.46967
109'900	9'233.00	8.40127	7'116.90	6.47578
110'000	9'244.00	8.40364	7'123.35	6.47578
110'100	9'255.00	8.40599	7'136.55	6.48187
110'200	9'266.00	8.40835	7'149.70	6.48793
110'300	9'277.00	8.41070	7'156.20	6.48793
110'400	9'288.00	8.41304	7'169.35	6.49398
110'500	9'299.00	8.41538	7'175.85	6.49398
110'600	9'310.00	8.41772	7'189.00	6.50000
110'700	9'321.00	8.42005	7'195.50	6.50000
110'800	9'332.00	8.42238	7'208.65	6.50600
110'900	9'343.00	8.42471	7'215.15	6.50600
111'000	9'354.00	8.42703	7'228.30	6.51199
111'100	9'365.00	8.42934	7'234.80	6.51199
111'200	9'376.00	8.43165	7'247.95	6.51795
111'300	9'387.00	8.43396	7'254.50	6.51795
111'400	9'398.00	8.43627	7'267.60	6.52389
111'500	9'409.00	8.43857	7'274.15	6.52389
111'600	9'420.00	8.44086	7'287.25	6.52981
111'700	9'431.00	8.44315	7'293.80	6.52981

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
111'800	9'442.00	8.44544
111'900	9'453.00	8.44772
112'000	9'464.00	8.45000
112'100	9'475.00	8.45227
112'200	9'486.00	8.45455
112'300	9'497.00	8.45681
112'400	9'508.00	8.45907
112'500	9'519.00	8.46133
112'600	9'530.00	8.46359
112'700	9'541.00	8.46584
112'800	9'552.00	8.46809
112'900	9'563.00	8.47033
113'000	9'574.00	8.47257
113'100	9'585.00	8.47480
113'200	9'596.00	8.47703
113'300	9'607.00	8.47926
113'400	9'618.00	8.48148
113'500	9'629.00	8.48370
113'600	9'640.00	8.48592
113'700	9'651.00	8.48813
113'800	9'662.00	8.49033
113'900	9'673.00	8.49254
114'000	9'684.00	8.49474
114'100	9'695.00	8.49693
114'200	9'706.00	8.49912
114'300	9'717.00	8.50131
114'400	9'728.00	8.50350
114'500	9'739.00	8.50568
114'600	9'750.00	8.50785
114'700	9'761.00	8.51003
114'800	9'772.00	8.51220
114'900	9'783.00	8.51436
115'000	9'794.00	8.51652
115'100	9'805.00	8.51868
115'200	9'816.00	8.52083
115'300	9'827.00	8.52298
115'400	9'838.00	8.52513
115'500	9'849.00	8.52727
115'600	9'860.00	8.52941
115'700	9'871.00	8.53155
115'800	9'882.00	8.53368
115'900	9'893.00	8.53581
116'000	9'904.00	8.53793
116'100	9'915.00	8.54005
116'200	9'926.00	8.54217
116'300	9'937.00	8.54428
116'400	9'948.00	8.54639
116'500	9'959.00	8.54850
116'600	9'970.00	8.55060
116'700	9'981.00	8.55270
116'800	9'992.00	8.55479
116'900	10'003.00	8.55689
117'000	10'014.00	8.55897
117'100	10'025.00	8.56106
117'200	10'036.00	8.56314
117'300	10'047.00	8.56522

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
7'306.90	6.53571
7'313.45	6.53571
7'326.60	6.54160
7'339.70	6.54746
7'346.25	6.54746
7'359.35	6.55330
7'365.90	6.55330
7'379.00	6.55912
7'385.55	6.55912
7'398.65	6.56492
7'405.25	6.56492
7'418.35	6.57071
7'424.90	6.57071
7'438.00	6.57647
7'444.55	6.57647
7'457.65	6.58221
7'464.25	6.58221
7'477.30	6.58794
7'483.90	6.58794
7'497.00	6.59365
7'503.55	6.59365
7'516.65	6.59933
7'529.70	6.60500
7'536.30	6.60500
7'549.35	6.61065
7'555.95	6.61065
7'569.00	6.61628
7'575.65	6.61628
7'588.70	6.62189
7'595.30	6.62189
7'608.35	6.62748
7'614.95	6.62748
7'628.00	6.63306
7'634.65	6.63306
7'647.70	6.63861
7'654.30	6.63861
7'667.35	6.64415
7'674.00	6.64415
7'687.00	6.64967
7'693.65	6.64967
7'706.70	6.65517
7'719.70	6.66066
7'726.35	6.66066
7'739.35	6.66612
7'746.05	6.66612
7'759.05	6.67157
7'765.70	6.67157
7'778.70	6.67700
7'785.40	6.67700
7'798.35	6.68241
7'805.05	6.68241
7'818.05	6.68780
7'824.75	6.68780
7'837.70	6.69318
7'844.40	6.69318
7'857.40	6.69854

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
117'400	10'058.00	8.56729	7'864.10	6.69854
117'500	10'069.00	8.56936	7'877.05	6.70388
117'600	10'080.00	8.57143	7'883.75	6.70388
117'700	10'091.00	8.57349	7'896.75	6.70921
117'800	10'102.00	8.57555	7'909.70	6.71452
117'900	10'113.00	8.57761	7'916.40	6.71452
118'000	10'124.00	8.57966	7'929.40	6.71981
118'100	10'135.00	8.58171	7'936.10	6.71981
118'200	10'146.00	8.58376	7'949.05	6.72508
118'300	10'157.00	8.58580	7'955.75	6.72508
118'400	10'168.00	8.58784	7'968.70	6.73034
118'500	10'179.00	8.58987	7'975.45	6.73034
118'600	10'190.00	8.59191	7'988.40	6.73558
118'700	10'201.00	8.59393	7'995.15	6.73558
118'800	10'212.00	8.59596	8'008.05	6.74080
118'900	10'223.00	8.59798	8'014.80	6.74080
119'000	10'234.00	8.60000	8'027.75	6.74601
119'100	10'245.00	8.60202	8'034.50	6.74601
119'200	10'256.00	8.60403	8'047.45	6.75120
119'300	10'267.00	8.60604	8'054.20	6.75120
119'400	10'278.00	8.60804	8'067.10	6.75637
119'500	10'289.00	8.61004	8'073.85	6.75637
119'600	10'300.00	8.61204	8'086.80	6.76153
119'700	10'311.00	8.61404	8'099.70	6.76667
119'800	10'322.00	8.61603	8'106.45	6.76667
119'900	10'333.00	8.61802	8'119.40	6.77179
120'000	10'344.00	8.62000	8'126.15	6.77179
120'100	10'355.00	8.62198	8'139.05	6.77690
120'200	10'366.00	8.62396	8'145.85	6.77690
120'300	10'377.00	8.62594	8'158.75	6.78199
120'400	10'388.00	8.62791	8'165.50	6.78199
120'500	10'399.00	8.62988	8'178.40	6.78707
120'600	10'410.00	8.63184	8'185.20	6.78707
120'700	10'421.00	8.63380	8'198.10	6.79213
120'800	10'432.00	8.63576	8'204.90	6.79213
120'900	10'443.00	8.63772	8'217.80	6.79717
121'000	10'454.00	8.63967	8'224.60	6.79717
121'100	10'465.00	8.64162	8'237.45	6.80220
121'200	10'476.00	8.64356	8'244.25	6.80220
121'300	10'487.00	8.64551	8'257.15	6.80721
121'400	10'498.00	8.64745	8'263.95	6.80721
121'500	10'509.00	8.64938	8'276.85	6.81221
121'600	10'520.00	8.65132	8'289.70	6.81719
121'700	10'531.00	8.65325	8'296.50	6.81719
121'800	10'542.00	8.65517	8'309.40	6.82215
121'900	10'553.00	8.65710	8'316.20	6.82215
122'000	10'564.00	8.65902	8'329.05	6.82710
122'100	10'575.00	8.66093	8'335.90	6.82710
122'200	10'586.00	8.66285	8'348.75	6.83204
122'300	10'597.00	8.66476	8'355.60	6.83204
122'400	10'608.00	8.66667	8'368.45	6.83696
122'500	10'619.00	8.66857	8'375.30	6.83696
122'600	10'630.00	8.67047	8'388.10	6.84186
122'700	10'641.00	8.67237	8'394.95	6.84186
122'800	10'652.00	8.67427	8'407.80	6.84675
122'900	10'663.00	8.67616	8'414.65	6.84675

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
123'000	10'674.00	8.67805
123'100	10'685.00	8.67994
123'200	10'696.00	8.68182
123'300	10'707.00	8.68370
123'400	10'718.00	8.68558
123'500	10'729.00	8.68745
123'600	10'740.00	8.68932
123'700	10'751.00	8.69119
123'800	10'762.00	8.69305
123'900	10'773.00	8.69492
124'000	10'784.00	8.69677
124'100	10'795.00	8.69863
124'200	10'806.00	8.70048
124'300	10'817.00	8.70233
124'400	10'828.00	8.70418
124'500	10'839.00	8.70602
124'600	10'850.00	8.70787
124'700	10'861.00	8.70970
124'800	10'872.00	8.71154
124'900	10'883.00	8.71337
125'000	10'894.00	8.71520
125'100	10'905.00	8.71703
125'200	10'916.00	8.71885
125'300	10'927.00	8.72067
125'400	10'938.00	8.72249
125'500	10'949.00	8.72430
125'600	10'960.00	8.72611
125'700	10'971.00	8.72792
125'800	10'982.00	8.72973
125'900	10'993.00	8.73153
126'000	11'004.00	8.73333
126'100	11'015.00	8.73513
126'200	11'026.00	8.73693
126'300	11'037.00	8.73872
126'400	11'048.00	8.74051
126'500	11'059.00	8.74229
126'600	11'070.00	8.74408
126'700	11'081.00	8.74586
126'800	11'092.00	8.74763
126'900	11'103.00	8.74941
127'000	11'114.00	8.75118
127'100	11'125.00	8.75295
127'200	11'136.00	8.75472
127'300	11'147.00	8.75648
127'400	11'158.00	8.75824
127'500	11'169.00	8.76000
127'600	11'180.00	8.76176
127'700	11'191.00	8.76351
127'800	11'202.00	8.76526
127'900	11'213.00	8.76701
128'000	11'224.00	8.76875
128'100	11'235.00	8.77049
128'200	11'246.00	8.77223
128'300	11'257.00	8.77397
128'400	11'268.00	8.77570
128'500	11'279.00	8.77743

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
8'427.50	6.85162
8'434.35	6.85162
8'447.20	6.85648
8'454.05	6.85648
8'466.90	6.86133
8'479.70	6.86615
8'486.55	6.86615
8'499.40	6.87097
8'506.25	6.87097
8'519.10	6.87577
8'525.95	6.87577
8'538.75	6.88055
8'545.65	6.88055
8'558.45	6.88532
8'565.35	6.88532
8'578.15	6.89008
8'585.05	6.89008
8'597.85	6.89482
8'604.75	6.89482
8'617.55	6.89954
8'624.45	6.89954
8'637.25	6.90426
8'644.15	6.90426
8'656.90	6.90895
8'669.70	6.91364
8'676.60	6.91364
8'689.40	6.91831
8'696.30	6.91831
8'709.10	6.92296
8'716.00	6.92296
8'728.80	6.92760
8'735.70	6.92760
8'748.45	6.93223
8'755.40	6.93223
8'768.15	6.93684
8'775.10	6.93684
8'787.85	6.94144
8'794.80	6.94144
8'807.55	6.94603
8'814.50	6.94603
8'827.25	6.95060
8'834.20	6.95060
8'846.95	6.95516
8'859.70	6.95970
8'866.65	6.95970
8'879.40	6.96423
8'886.35	6.96423
8'899.10	6.96875
8'906.05	6.96875
8'918.80	6.97325
8'925.75	6.97325
8'938.50	6.97774
8'945.45	6.97774
8'958.20	6.98222
8'965.15	6.98222
8'977.90	6.98669

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
128'600	11'290.00	8.77916	8'984.90	6.98669
128'700	11'301.00	8.78089	8'997.60	6.99114
128'800	11'312.00	8.78261	9'004.60	6.99114
128'900	11'323.00	8.78433	9'017.30	6.99558
129'000	11'334.00	8.78605	9'024.30	6.99558
129'100	11'345.00	8.78776	9'037.00	7.00000
129'200	11'356.00	8.78947	9'049.70	7.00441
129'300	11'367.00	8.79118	9'056.70	7.00441
129'400	11'378.00	8.79289	9'069.40	7.00881
129'500	11'389.00	8.79459	9'076.40	7.00881
129'600	11'400.00	8.79630	9'089.10	7.01320
129'700	11'411.00	8.79800	9'096.10	7.01320
129'800	11'422.00	8.79969	9'108.80	7.01757
129'900	11'433.00	8.80139	9'115.80	7.01757
130'000	11'444.00	8.80308	9'128.50	7.02193
130'100	11'455.00	8.80477	9'135.55	7.02193
130'200	11'466.00	8.80645	9'148.20	7.02628
130'300	11'477.00	8.80814	9'155.25	7.02628
130'400	11'488.00	8.80982	9'167.90	7.03061
130'500	11'499.00	8.81149	9'174.95	7.03061
130'600	11'510.00	8.81317	9'187.60	7.03493
130'700	11'521.00	8.81484	9'194.65	7.03493
130'800	11'532.00	8.81651	9'207.35	7.03924
130'900	11'543.00	8.81818	9'214.35	7.03924
131'000	11'554.00	8.81985	9'227.05	7.04354
131'100	11'565.00	8.82151	9'239.70	7.04783
131'200	11'576.00	8.82317	9'246.75	7.04783
131'300	11'587.00	8.82483	9'259.40	7.05210
131'400	11'598.00	8.82648	9'266.45	7.05210
131'500	11'609.00	8.82814	9'279.10	7.05636
131'600	11'620.00	8.82979	9'286.15	7.05636
131'700	11'631.00	8.83144	9'298.80	7.06061
131'800	11'642.00	8.83308	9'305.90	7.06061
131'900	11'653.00	8.83472	9'318.50	7.06484
132'000	11'664.00	8.83636	9'325.60	7.06484
132'100	11'675.00	8.83800	9'338.25	7.06906
132'200	11'686.00	8.83964	9'345.30	7.06906
132'300	11'697.00	8.84127	9'357.95	7.07328
132'400	11'708.00	8.84290	9'365.00	7.07328
132'500	11'719.00	8.84453	9'377.65	7.07747
132'600	11'730.00	8.84615	9'384.75	7.07747
132'700	11'741.00	8.84778	9'397.35	7.08166
132'800	11'752.00	8.84940	9'404.45	7.08166
132'900	11'763.00	8.85102	9'417.10	7.08584
133'000	11'774.00	8.85263	9'429.70	7.09000
133'100	11'785.00	8.85424	9'436.80	7.09000
133'200	11'796.00	8.85586	9'449.40	7.09415
133'300	11'807.00	8.85746	9'456.50	7.09415
133'400	11'818.00	8.85907	9'469.10	7.09829
133'500	11'829.00	8.86067	9'476.20	7.09829
133'600	11'840.00	8.86228	9'488.85	7.10242
133'700	11'851.00	8.86387	9'495.95	7.10242
133'800	11'862.00	8.86547	9'508.55	7.10653
133'900	11'873.00	8.86706	9'515.65	7.10653
134'000	11'884.00	8.86866	9'528.25	7.11064
134'100	11'895.00	8.87025	9'535.35	7.11064

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
134'200	11'906.00	8.87183
134'300	11'917.00	8.87342
134'400	11'928.00	8.87500
134'500	11'939.00	8.87658
134'600	11'950.00	8.87816
134'700	11'961.00	8.87973
134'800	11'972.00	8.88131
134'900	11'983.00	8.88288
135'000	11'995.00	8.88519
135'100	12'007.00	8.88749
135'200	12'019.00	8.88979
135'300	12'031.00	8.89209
135'400	12'043.00	8.89439
135'500	12'055.00	8.89668
135'600	12'067.00	8.89897
135'700	12'079.00	8.90125
135'800	12'091.00	8.90353
135'900	12'103.00	8.90581
136'000	12'115.00	8.90809
136'100	12'127.00	8.91036
136'200	12'139.00	8.91263
136'300	12'151.00	8.91489
136'400	12'163.00	8.91716
136'500	12'175.00	8.91941
136'600	12'187.00	8.92167
136'700	12'199.00	8.92392
136'800	12'211.00	8.92617
136'900	12'223.00	8.92841
137'000	12'235.00	8.93066
137'100	12'247.00	8.93290
137'200	12'259.00	8.93513
137'300	12'271.00	8.93736
137'400	12'283.00	8.93959
137'500	12'295.00	8.94182
137'600	12'307.00	8.94404
137'700	12'319.00	8.94626
137'800	12'331.00	8.94848
137'900	12'343.00	8.95069
138'000	12'355.00	8.95290
138'100	12'367.00	8.95510
138'200	12'379.00	8.95731
138'300	12'391.00	8.95951
138'400	12'403.00	8.96171
138'500	12'415.00	8.96390
138'600	12'427.00	8.96609
138'700	12'439.00	8.96828
138'800	12'451.00	8.97046
138'900	12'463.00	8.97264
139'000	12'475.00	8.97482
139'100	12'487.00	8.97699
139'200	12'499.00	8.97917
139'300	12'511.00	8.98134
139'400	12'523.00	8.98350
139'500	12'535.00	8.98566
139'600	12'547.00	8.98782
139'700	12'559.00	8.98998

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
9'547.95	7.11473
9'555.10	7.11473
9'567.70	7.11881
9'574.80	7.11881
9'587.40	7.12288
9'594.50	7.12288
9'607.10	7.12694
9'619.70	7.13099
9'626.85	7.13099
9'639.40	7.13502
9'646.55	7.13502
9'659.10	7.13904
9'666.25	7.13904
9'678.85	7.14306
9'686.00	7.14306
9'698.55	7.14706
9'705.70	7.14706
9'718.30	7.15105
9'725.45	7.15105
9'738.00	7.15503
9'745.15	7.15503
9'757.70	7.15900
9'764.90	7.15900
9'777.45	7.16295
9'784.60	7.16295
9'797.15	7.16690
9'809.70	7.17083
9'816.85	7.17083
9'829.40	7.17476
9'836.60	7.17476
9'849.15	7.17867
9'856.30	7.17867
9'868.85	7.18257
9'876.05	7.18257
9'888.55	7.18646
9'895.75	7.18646
9'908.30	7.19034
9'915.50	7.19034
9'928.00	7.19421
9'935.20	7.19421
9'947.75	7.19807
9'954.95	7.19807
9'967.45	7.20192
9'974.65	7.20192
9'987.20	7.20576
9'999.70	7.20959
10'006.90	7.20959
10'019.45	7.21341
10'026.65	7.21341
10'039.15	7.21721
10'046.35	7.21721
10'058.85	7.22101
10'066.10	7.22101
10'078.60	7.22480
10'085.80	7.22480
10'098.30	7.22857

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
139'800	12'571.00	8.99213	10'105.55	7.22857
139'900	12'583.00	8.99428	10'118.05	7.23234
140'000	12'595.00	8.99643	10'125.30	7.23234
140'100	12'607.00	8.99857	10'137.75	7.23609
140'200	12'619.00	9.00071	10'145.00	7.23609
140'300	12'631.00	9.00285	10'157.50	7.23984
140'400	12'643.00	9.00499	10'164.75	7.23984
140'500	12'655.00	9.00712	10'177.20	7.24357
140'600	12'667.00	9.00925	10'189.70	7.24730
140'700	12'679.00	9.01137	10'196.95	7.24730
140'800	12'691.00	9.01349	10'209.40	7.25101
140'900	12'703.00	9.01561	10'216.65	7.25101
141'000	12'715.00	9.01773	10'229.15	7.25472
141'100	12'727.00	9.01984	10'236.40	7.25472
141'200	12'739.00	9.02195	10'248.85	7.25841
141'300	12'751.00	9.02406	10'256.15	7.25841
141'400	12'763.00	9.02617	10'268.60	7.26210
141'500	12'775.00	9.02827	10'275.85	7.26210
141'600	12'787.00	9.03037	10'288.35	7.26577
141'700	12'799.00	9.03246	10'295.60	7.26577
141'800	12'811.00	9.03456	10'308.05	7.26944
141'900	12'823.00	9.03665	10'315.35	7.26944
142'000	12'835.00	9.03873	10'327.80	7.27309
142'100	12'847.00	9.04082	10'335.05	7.27309
142'200	12'859.00	9.04290	10'347.50	7.27674
142'300	12'871.00	9.04498	10'354.80	7.27674
142'400	12'883.00	9.04705	10'367.25	7.28037
142'500	12'895.00	9.04912	10'379.70	7.28400
142'600	12'907.00	9.05119	10'387.00	7.28400
142'700	12'919.00	9.05326	10'399.45	7.28762
142'800	12'931.00	9.05532	10'406.70	7.28762
142'900	12'943.00	9.05738	10'419.15	7.29122
143'000	12'955.00	9.05944	10'426.45	7.29122
143'100	12'967.00	9.06150	10'438.90	7.29482
143'200	12'979.00	9.06355	10'446.20	7.29482
143'300	12'991.00	9.06560	10'458.60	7.29841
143'400	13'003.00	9.06764	10'465.90	7.29841
143'500	13'015.00	9.06969	10'478.35	7.30199
143'600	13'027.00	9.07173	10'485.65	7.30199
143'700	13'039.00	9.07376	10'498.10	7.30556
143'800	13'051.00	9.07580	10'505.40	7.30556
143'900	13'063.00	9.07783	10'517.80	7.30911
144'000	13'075.00	9.07986	10'525.10	7.30911
144'100	13'087.00	9.08189	10'537.55	7.31266
144'200	13'099.00	9.08391	10'544.85	7.31266
144'300	13'111.00	9.08593	10'557.30	7.31621
144'400	13'123.00	9.08795	10'569.70	7.31974
144'500	13'135.00	9.08997	10'577.00	7.31974
144'600	13'147.00	9.09198	10'589.45	7.32326
144'700	13'159.00	9.09399	10'596.75	7.32326
144'800	13'171.00	9.09599	10'609.15	7.32677
144'900	13'183.00	9.09800	10'616.50	7.32677
145'000	13'195.00	9.10000	10'628.90	7.33028
145'100	13'207.00	9.10200	10'636.25	7.33028
145'200	13'219.00	9.10399	10'648.65	7.33377
145'300	13'231.00	9.10599	10'655.95	7.33377

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
145'400	13'243.00	9.10798
145'500	13'255.00	9.10997
145'600	13'267.00	9.11195
145'700	13'279.00	9.11393
145'800	13'291.00	9.11591
145'900	13'303.00	9.11789
146'000	13'315.00	9.11986
146'100	13'327.00	9.12183
146'200	13'339.00	9.12380
146'300	13'351.00	9.12577
146'400	13'363.00	9.12773
146'500	13'375.00	9.12969
146'600	13'387.00	9.13165
146'700	13'399.00	9.13361
146'800	13'411.00	9.13556
146'900	13'423.00	9.13751
147'000	13'435.00	9.13946
147'100	13'447.00	9.14140
147'200	13'459.00	9.14334
147'300	13'471.00	9.14528
147'400	13'483.00	9.14722
147'500	13'495.00	9.14915
147'600	13'507.00	9.15108
147'700	13'519.00	9.15301
147'800	13'531.00	9.15494
147'900	13'543.00	9.15686
148'000	13'555.00	9.15878
148'100	13'567.00	9.16070
148'200	13'579.00	9.16262
148'300	13'591.00	9.16453
148'400	13'603.00	9.16644
148'500	13'615.00	9.16835
148'600	13'627.00	9.17026
148'700	13'639.00	9.17216
148'800	13'651.00	9.17406
148'900	13'663.00	9.17596
149'000	13'675.00	9.17785
149'100	13'687.00	9.17975
149'200	13'699.00	9.18164
149'300	13'711.00	9.18352
149'400	13'723.00	9.18541
149'500	13'735.00	9.18729
149'600	13'747.00	9.18917
149'700	13'759.00	9.19105
149'800	13'771.00	9.19292
149'900	13'783.00	9.19480
150'000	13'795.00	9.19667
150'100	13'807.00	9.19853
150'200	13'819.00	9.20040
150'300	13'831.00	9.20226
150'400	13'843.00	9.20412
150'500	13'855.00	9.20598
150'600	13'867.00	9.20784
150'700	13'879.00	9.20969
150'800	13'891.00	9.21154
150'900	13'903.00	9.21339

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
10'668.35	7.33725
10'675.70	7.33725
10'688.10	7.34073
10'695.45	7.34073
10'707.85	7.34420
10'715.20	7.34420
10'727.60	7.34766
10'734.95	7.34766
10'747.30	7.35111
10'759.70	7.35455
10'767.05	7.35455
10'779.45	7.35798
10'786.80	7.35798
10'799.15	7.36140
10'806.55	7.36140
10'818.90	7.36481
10'826.25	7.36481
10'838.65	7.36822
10'846.00	7.36822
10'858.40	7.37161
10'865.75	7.37161
10'878.15	7.37500
10'885.50	7.37500
10'897.85	7.37838
10'905.25	7.37838
10'917.60	7.38175
10'925.00	7.38175
10'937.35	7.38511
10'949.70	7.38846
10'957.10	7.38846
10'969.45	7.39181
10'976.85	7.39181
10'989.20	7.39514
10'996.55	7.39514
11'008.90	7.39847
11'016.30	7.39847
11'028.65	7.40179
11'036.05	7.40179
11'048.40	7.40510
11'055.80	7.40510
11'068.15	7.40840
11'075.55	7.40840
11'087.90	7.41169
11'095.30	7.41169
11'107.65	7.41497
11'115.05	7.41497
11'127.40	7.41825
11'139.70	7.42152
11'147.10	7.42152
11'159.45	7.42478
11'166.85	7.42478
11'179.20	7.42803
11'186.60	7.42803
11'198.90	7.43127
11'206.35	7.43127
11'218.70	7.43451

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
151'000	13'915.00	9.21523	11'226.10	7.43451
151'100	13'927.00	9.21707	11'238.45	7.43774
151'200	13'939.00	9.21892	11'245.85	7.43774
151'300	13'951.00	9.22075	11'258.15	7.44095
151'400	13'963.00	9.22259	11'265.60	7.44095
151'500	13'975.00	9.22442	11'277.90	7.44417
151'600	13'987.00	9.22625	11'285.35	7.44417
151'700	13'999.00	9.22808	11'297.65	7.44737
151'800	14'011.00	9.22991	11'305.10	7.44737
151'900	14'023.00	9.23173	11'317.40	7.45056
152'000	14'035.00	9.23355	11'329.70	7.45375
152'100	14'047.00	9.23537	11'337.15	7.45375
152'200	14'059.00	9.23719	11'349.45	7.45693
152'300	14'071.00	9.23900	11'356.90	7.45693
152'400	14'083.00	9.24081	11'369.20	7.46010
152'500	14'095.00	9.24262	11'376.65	7.46010
152'600	14'107.00	9.24443	11'388.95	7.46326
152'700	14'119.00	9.24623	11'396.40	7.46326
152'800	14'131.00	9.24804	11'408.70	7.46642
152'900	14'143.00	9.24984	11'416.15	7.46642
153'000	14'155.00	9.25163	11'428.45	7.46957
153'100	14'167.00	9.25343	11'435.90	7.46957
153'200	14'179.00	9.25522	11'448.20	7.47270
153'300	14'191.00	9.25701	11'455.65	7.47270
153'400	14'203.00	9.25880	11'467.95	7.47584
153'500	14'215.00	9.26059	11'475.40	7.47584
153'600	14'227.00	9.26237	11'487.70	7.47896
153'700	14'239.00	9.26415	11'495.15	7.47896
153'800	14'251.00	9.26593	11'507.45	7.48208
153'900	14'263.00	9.26771	11'519.70	7.48519
154'000	14'275.00	9.26948	11'527.20	7.48519
154'100	14'287.00	9.27125	11'539.45	7.48829
154'200	14'299.00	9.27302	11'546.95	7.48829
154'300	14'311.00	9.27479	11'559.20	7.49138
154'400	14'323.00	9.27655	11'566.70	7.49138
154'500	14'335.00	9.27832	11'578.95	7.49446
154'600	14'347.00	9.28008	11'586.45	7.49446
154'700	14'359.00	9.28184	11'598.70	7.49754
154'800	14'371.00	9.28359	11'606.20	7.49754
154'900	14'383.00	9.28535	11'618.45	7.50061
155'000	14'395.00	9.28710	11'625.95	7.50061
155'100	14'407.00	9.28885	11'638.20	7.50368
155'200	14'419.00	9.29059	11'645.70	7.50368
155'300	14'431.00	9.29234	11'657.95	7.50673
155'400	14'443.00	9.29408	11'665.45	7.50673
155'500	14'455.00	9.29582	11'677.70	7.50978
155'600	14'467.00	9.29756	11'685.20	7.50978
155'700	14'479.00	9.29929	11'697.45	7.51282
155'800	14'491.00	9.30103	11'711.60	7.51707
155'900	14'503.00	9.30276	11'719.10	7.51707
156'000	14'515.00	9.30449	11'733.25	7.52132
156'100	14'527.00	9.30621	11'740.80	7.52132
156'200	14'539.00	9.30794	11'754.90	7.52555
156'300	14'551.00	9.30966	11'762.45	7.52555
156'400	14'563.00	9.31138	11'776.55	7.52977
156'500	14'575.00	9.31310	11'784.10	7.52977

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
156'600	14'587.00	9.31481
156'700	14'599.00	9.31653
156'800	14'611.00	9.31824
156'900	14'623.00	9.31995
157'000	14'635.00	9.32166
157'100	14'647.00	9.32336
157'200	14'659.00	9.32506
157'300	14'671.00	9.32676
157'400	14'683.00	9.32846
157'500	14'695.00	9.33016
157'600	14'707.00	9.33185
157'700	14'719.00	9.33354
157'800	14'731.00	9.33523
157'900	14'743.00	9.33692
158'000	14'755.00	9.33861
158'100	14'767.00	9.34029
158'200	14'779.00	9.34197
158'300	14'791.00	9.34365
158'400	14'803.00	9.34533
158'500	14'815.00	9.34700
158'600	14'827.00	9.34868
158'700	14'839.00	9.35035
158'800	14'851.00	9.35202
158'900	14'863.00	9.35368
159'000	14'875.00	9.35535
159'100	14'887.00	9.35701
159'200	14'899.00	9.35867
159'300	14'911.00	9.36033
159'400	14'923.00	9.36198
159'500	14'935.00	9.36364
159'600	14'947.00	9.36529
159'700	14'959.00	9.36694
159'800	14'971.00	9.36859
159'900	14'983.00	9.37023
160'000	14'995.00	9.37188
160'100	15'007.00	9.37352
160'200	15'019.00	9.37516
160'300	15'031.00	9.37679
160'400	15'043.00	9.37843
160'500	15'055.00	9.38006
160'600	15'067.00	9.38169
160'700	15'079.00	9.38332
160'800	15'091.00	9.38495
160'900	15'103.00	9.38658
161'000	15'115.00	9.38820
161'100	15'127.00	9.38982
161'200	15'139.00	9.39144
161'300	15'151.00	9.39306
161'400	15'163.00	9.39467
161'500	15'175.00	9.39628
161'600	15'187.00	9.39790
161'700	15'199.00	9.39951
161'800	15'211.00	9.40111
161'900	15'223.00	9.40272
162'000	15'235.00	9.40432
162'100	15'247.00	9.40592

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
11'798.20	7.53398
11'805.75	7.53398
11'819.85	7.53818
11'827.40	7.53818
11'841.50	7.54237
11'849.05	7.54237
11'863.20	7.54655
11'870.70	7.54655
11'884.85	7.55072
11'892.40	7.55072
11'906.50	7.55489
11'920.60	7.55904
11'928.15	7.55904
11'942.25	7.56318
11'949.80	7.56318
11'963.90	7.56731
11'971.50	7.56731
11'985.55	7.57143
11'993.15	7.57143
12'007.25	7.57554
12'014.80	7.57554
12'028.90	7.57964
12'036.45	7.57964
12'050.55	7.58373
12'058.15	7.58373
12'072.20	7.58781
12'079.80	7.58781
12'093.90	7.59189
12'101.45	7.59189
12'115.55	7.59595
12'129.60	7.60000
12'137.20	7.60000
12'151.25	7.60404
12'158.85	7.60404
12'172.95	7.60808
12'180.55	7.60808
12'194.60	7.61210
12'202.20	7.61210
12'216.25	7.61611
12'223.85	7.61611
12'237.90	7.62012
12'245.55	7.62012
12'259.55	7.62411
12'267.20	7.62411
12'281.25	7.62810
12'288.85	7.62810
12'302.90	7.63208
12'310.55	7.63208
12'324.55	7.63604
12'338.60	7.64000
12'346.25	7.64000
12'360.25	7.64395
12'367.90	7.64395
12'381.95	7.64789
12'389.60	7.64789
12'403.60	7.65182

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
162'200	15'259.00	9.40752	12'411.25	7.65182
162'300	15'271.00	9.40912	12'425.25	7.65574
162'400	15'283.00	9.41071	12'432.90	7.65574
162'500	15'295.00	9.41231	12'446.95	7.65965
162'600	15'307.00	9.41390	12'454.60	7.65965
162'700	15'319.00	9.41549	12'468.60	7.66355
162'800	15'331.00	9.41708	12'476.25	7.66355
162'900	15'343.00	9.41866	12'490.25	7.66744
163'000	15'355.00	9.42025	12'497.95	7.66744
163'100	15'367.00	9.42183	12'511.95	7.67133
163'200	15'379.00	9.42341	12'519.60	7.67133
163'300	15'391.00	9.42498	12'533.60	7.67520
163'400	15'403.00	9.42656	12'547.60	7.67907
163'500	15'415.00	9.42813	12'555.30	7.67907
163'600	15'427.00	9.42971	12'569.25	7.68293
163'700	15'439.00	9.43128	12'576.95	7.68293
163'800	15'451.00	9.43284	12'590.95	7.68677
163'900	15'463.00	9.43441	12'598.60	7.68677
164'000	15'475.00	9.43598	12'612.60	7.69061
164'100	15'487.00	9.43754	12'620.30	7.69061
164'200	15'499.00	9.43910	12'634.25	7.69444
164'300	15'511.00	9.44066	12'641.95	7.69444
164'400	15'523.00	9.44221	12'655.95	7.69827
164'500	15'535.00	9.44377	12'663.65	7.69827
164'600	15'547.00	9.44532	12'677.60	7.70208
164'700	15'559.00	9.44687	12'685.35	7.70208
164'800	15'571.00	9.44842	12'699.30	7.70588
164'900	15'583.00	9.44997	12'707.00	7.70588
165'000	15'595.00	9.45152	12'720.95	7.70968
165'100	15'607.00	9.45306	12'728.70	7.70968
165'200	15'619.00	9.45460	12'742.65	7.71346
165'300	15'631.00	9.45614	12'756.60	7.71724
165'400	15'643.00	9.45768	12'764.30	7.71724
165'500	15'655.00	9.45921	12'778.25	7.72101
165'600	15'667.00	9.46075	12'786.00	7.72101
165'700	15'679.00	9.46228	12'799.95	7.72477
165'800	15'691.00	9.46381	12'807.65	7.72477
165'900	15'703.00	9.46534	12'821.60	7.72852
166'000	15'715.00	9.46687	12'829.35	7.72852
166'100	15'727.00	9.46839	12'843.30	7.73227
166'200	15'739.00	9.46992	12'851.05	7.73227
166'300	15'751.00	9.47144	12'864.95	7.73600
166'400	15'763.00	9.47296	12'872.70	7.73600
166'500	15'775.00	9.47447	12'886.65	7.73973
166'600	15'787.00	9.47599	12'894.40	7.73973
166'700	15'799.00	9.47750	12'908.30	7.74344
166'800	15'811.00	9.47902	12'916.05	7.74344
166'900	15'823.00	9.48053	12'930.00	7.74715
167'000	15'835.00	9.48204	12'937.75	7.74715
167'100	15'847.00	9.48354	12'951.65	7.75085
167'200	15'859.00	9.48505	12'965.60	7.75455
167'300	15'871.00	9.48655	12'973.35	7.75455
167'400	15'883.00	9.48805	12'987.30	7.75823
167'500	15'895.00	9.48955	12'995.05	7.75823
167'600	15'907.00	9.49105	13'008.95	7.76190
167'700	15'919.00	9.49255	13'016.70	7.76190

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
167'800	15'931.00	9.49404
167'900	15'943.00	9.49553
168'000	15'955.00	9.49702
168'100	15'967.00	9.49851
168'200	15'979.00	9.50000
168'300	15'991.00	9.50149
168'400	16'003.00	9.50297
168'500	16'015.00	9.50445
168'600	16'027.00	9.50593
168'700	16'039.00	9.50741
168'800	16'051.00	9.50889
168'900	16'063.00	9.51036
169'000	16'075.00	9.51183
169'100	16'087.00	9.51331
169'200	16'099.00	9.51478
169'300	16'111.00	9.51624
169'400	16'123.00	9.51771
169'500	16'135.00	9.51917
169'600	16'147.00	9.52064
169'700	16'159.00	9.52210
169'800	16'171.00	9.52356
169'900	16'183.00	9.52501
170'000	16'195.00	9.52647
170'100	16'207.00	9.52792
170'200	16'219.00	9.52938
170'300	16'231.00	9.53083
170'400	16'243.00	9.53228
170'500	16'255.00	9.53372
170'600	16'267.00	9.53517
170'700	16'279.00	9.53661
170'800	16'291.00	9.53806
170'900	16'303.00	9.53950
171'000	16'315.00	9.54094
171'100	16'327.00	9.54237
171'200	16'339.00	9.54381
171'300	16'351.00	9.54524
171'400	16'363.00	9.54667
171'500	16'375.00	9.54810
171'600	16'387.00	9.54953
171'700	16'399.00	9.55096
171'800	16'411.00	9.55239
171'900	16'423.00	9.55381
172'000	16'435.00	9.55523
172'100	16'447.00	9.55665
172'200	16'459.00	9.55807
172'300	16'471.00	9.55949
172'400	16'483.00	9.56090
172'500	16'495.00	9.56232
172'600	16'507.00	9.56373
172'700	16'519.00	9.56514
172'800	16'531.00	9.56655
172'900	16'543.00	9.56796
173'000	16'555.00	9.56936
173'100	16'567.00	9.57077
173'200	16'579.00	9.57217
173'300	16'591.00	9.57357

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
13'030.65	7.76557
13'038.40	7.76557
13'052.30	7.76923
13'060.10	7.76923
13'074.00	7.77288
13'081.75	7.77288
13'095.65	7.77652
13'103.45	7.77652
13'117.35	7.78016
13'125.15	7.78016
13'139.00	7.78378
13'146.80	7.78378
13'160.70	7.78740
13'174.60	7.79101
13'182.40	7.79101
13'196.25	7.79461
13'204.05	7.79461
13'217.95	7.79821
13'225.75	7.79821
13'239.65	7.80179
13'247.45	7.80179
13'261.30	7.80537
13'269.15	7.80537
13'283.00	7.80894
13'290.80	7.80894
13'304.70	7.81250
13'312.50	7.81250
13'326.35	7.81605
13'334.20	7.81605
13'348.05	7.81960
13'355.90	7.81960
13'369.75	7.82314
13'383.60	7.82667
13'391.45	7.82667
13'405.30	7.83019
13'413.10	7.83019
13'426.95	7.83370
13'434.80	7.83370
13'448.65	7.83721
13'456.50	7.83721
13'470.35	7.84071
13'478.20	7.84071
13'492.00	7.84420
13'499.85	7.84420
13'513.70	7.84768
13'521.55	7.84768
13'535.40	7.85116
13'543.25	7.85116
13'557.10	7.85463
13'564.95	7.85463
13'578.80	7.85809
13'592.60	7.86154
13'600.45	7.86154
13'614.30	7.86498
13'622.15	7.86498
13'635.95	7.86842

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
173'400	16'603.00	9.57497	13'643.85	7.86842
173'500	16'615.00	9.57637	13'657.65	7.87185
173'600	16'627.00	9.57776	13'665.55	7.87185
173'700	16'639.00	9.57916	13'679.35	7.87527
173'800	16'651.00	9.58055	13'687.20	7.87527
173'900	16'663.00	9.58194	13'701.05	7.87869
174'000	16'675.00	9.58333	13'708.90	7.87869
174'100	16'687.00	9.58472	13'722.75	7.88210
174'200	16'699.00	9.58611	13'730.60	7.88210
174'300	16'711.00	9.58749	13'744.45	7.88550
174'400	16'723.00	9.58888	13'752.30	7.88550
174'500	16'735.00	9.59026	13'766.10	7.88889
174'600	16'747.00	9.59164	13'774.00	7.88889
174'700	16'759.00	9.59302	13'787.80	7.89227
174'800	16'771.00	9.59439	13'801.60	7.89565
174'900	16'783.00	9.59577	13'809.50	7.89565
175'000	16'795.00	9.59714	13'823.30	7.89902
175'100	16'807.00	9.59852	13'831.20	7.89902
175'200	16'819.00	9.59989	13'845.00	7.90239
175'300	16'831.00	9.60125	13'852.90	7.90239
175'400	16'843.00	9.60262	13'866.65	7.90574
175'500	16'855.00	9.60399	13'874.55	7.90574
175'600	16'867.00	9.60535	13'888.35	7.90909
175'700	16'879.00	9.60672	13'896.25	7.90909
175'800	16'891.00	9.60808	13'910.05	7.91243
175'900	16'903.00	9.60944	13'917.95	7.91243
176'000	16'915.00	9.61080	13'931.75	7.91577
176'100	16'927.00	9.61215	13'939.65	7.91577
176'200	16'939.00	9.61351	13'953.45	7.91909
176'300	16'951.00	9.61486	13'961.35	7.91909
176'400	16'963.00	9.61621	13'975.15	7.92241
176'500	16'975.00	9.61756	13'983.05	7.92241
176'600	16'987.00	9.61891	13'996.85	7.92573
176'700	16'999.00	9.62026	14'010.60	7.92903
176'800	17'011.00	9.62161	14'018.55	7.92903
176'900	17'023.00	9.62295	14'032.30	7.93233
177'000	17'035.00	9.62429	14'040.20	7.93233
177'100	17'047.00	9.62564	14'054.00	7.93562
177'200	17'059.00	9.62698	14'061.90	7.93562
177'300	17'071.00	9.62831	14'075.70	7.93891
177'400	17'083.00	9.62965	14'083.65	7.93891
177'500	17'095.00	9.63099	14'097.35	7.94218
177'600	17'107.00	9.63232	14'105.30	7.94218
177'700	17'119.00	9.63365	14'119.05	7.94545
177'800	17'131.00	9.63498	14'127.00	7.94545
177'900	17'143.00	9.63631	14'140.75	7.94872
178'000	17'155.00	9.63764	14'148.70	7.94872
178'100	17'167.00	9.63897	14'162.45	7.95197
178'200	17'179.00	9.64029	14'170.40	7.95197
178'300	17'191.00	9.64162	14'184.15	7.95522
178'400	17'203.00	9.64294	14'192.10	7.95522
178'500	17'215.00	9.64426	14'205.85	7.95847
178'600	17'227.00	9.64558	14'219.60	7.96170
178'700	17'239.00	9.64689	14'227.55	7.96170
178'800	17'251.00	9.64821	14'241.30	7.96493
178'900	17'263.00	9.64952	14'249.25	7.96493

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
179'000	17'275.00	9.65084
179'100	17'287.00	9.65215
179'200	17'299.00	9.65346
179'300	17'311.00	9.65477
179'400	17'323.00	9.65608
179'500	17'335.00	9.65738
179'600	17'347.00	9.65869
179'700	17'359.00	9.65999
179'800	17'371.00	9.66129
179'900	17'383.00	9.66259
180'000	17'395.00	9.66389
180'100	17'407.00	9.66519
180'200	17'419.00	9.66648
180'300	17'431.00	9.66778
180'400	17'443.00	9.66907
180'500	17'455.00	9.67036
180'600	17'467.00	9.67165
180'700	17'479.00	9.67294
180'800	17'491.00	9.67423
180'900	17'503.00	9.67551
181'000	17'515.00	9.67680
181'100	17'527.00	9.67808
181'200	17'539.00	9.67936
181'300	17'551.00	9.68064
181'400	17'563.00	9.68192
181'500	17'575.00	9.68320
181'600	17'587.00	9.68447
181'700	17'599.00	9.68575
181'800	17'611.00	9.68702
181'900	17'623.00	9.68829
182'000	17'635.00	9.68956
182'100	17'647.00	9.69083
182'200	17'659.00	9.69210
182'300	17'671.00	9.69336
182'400	17'683.00	9.69463
182'500	17'695.00	9.69589
182'600	17'707.00	9.69715
182'700	17'719.00	9.69841
182'800	17'731.00	9.69967
182'900	17'743.00	9.70093
183'000	17'755.00	9.70219
183'100	17'767.00	9.70344
183'200	17'779.00	9.70469
183'300	17'791.00	9.70595
183'400	17'803.00	9.70720
183'500	17'815.00	9.70845
183'600	17'827.00	9.70969
183'700	17'839.00	9.71094
183'800	17'851.00	9.71219
183'900	17'863.00	9.71343
184'000	17'875.00	9.71467
184'100	17'887.00	9.71592
184'200	17'899.00	9.71716
184'300	17'911.00	9.71839
184'400	17'923.00	9.71963
184'500	17'935.00	9.72087

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
14'263.00	7.96815
14'270.95	7.96815
14'284.70	7.97137
14'292.65	7.97137
14'306.40	7.97458
14'314.35	7.97458
14'328.10	7.97778
14'336.05	7.97778
14'349.80	7.98097
14'357.75	7.98097
14'371.50	7.98416
14'379.45	7.98416
14'393.20	7.98734
14'401.15	7.98734
14'414.90	7.99052
14'428.60	7.99368
14'436.60	7.99368
14'450.30	7.99685
14'458.30	7.99685
14'472.00	8.00000
14'480.00	8.00000
14'493.70	8.00315
14'501.70	8.00315
14'515.40	8.00629
14'523.40	8.00629
14'537.10	8.00942
14'545.10	8.00942
14'558.80	8.01255
14'566.80	8.01255
14'580.50	8.01567
14'588.50	8.01567
14'602.20	8.01879
14'610.25	8.01879
14'623.90	8.02190
14'637.60	8.02500
14'645.65	8.02500
14'659.30	8.02810
14'667.35	8.02810
14'681.00	8.03119
14'689.05	8.03119
14'702.70	8.03427
14'710.75	8.03427
14'724.40	8.03734
14'732.45	8.03734
14'746.10	8.04041
14'754.15	8.04041
14'767.85	8.04348
14'775.85	8.04348
14'789.55	8.04654
14'797.60	8.04654
14'811.25	8.04959
14'819.30	8.04959
14'832.95	8.05263
14'846.60	8.05567
14'854.65	8.05567
14'868.30	8.05870

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
184'600	17'947.00	9.72210	14'876.35	8.05870
184'700	17'959.00	9.72334	14'890.00	8.06173
184'800	17'971.00	9.72457	14'898.10	8.06173
184'900	17'983.00	9.72580	14'911.70	8.06475
185'000	17'995.00	9.72703	14'919.80	8.06475
185'100	18'007.00	9.72825	14'933.40	8.06776
185'200	18'019.00	9.72948	14'941.50	8.06776
185'300	18'031.00	9.73071	14'955.15	8.07077
185'400	18'043.00	9.73193	14'963.20	8.07077
185'500	18'055.00	9.73315	14'976.85	8.07377
185'600	18'067.00	9.73438	14'984.90	8.07377
185'700	18'079.00	9.73560	14'998.55	8.07677
185'800	18'091.00	9.73681	15'006.65	8.07677
185'900	18'103.00	9.73803	15'020.25	8.07975
186'000	18'115.00	9.73925	15'028.35	8.07975
186'100	18'127.00	9.74046	15'042.00	8.08274
186'200	18'139.00	9.74168	15'055.60	8.08571
186'300	18'151.00	9.74289	15'063.70	8.08571
186'400	18'163.00	9.74410	15'077.30	8.08869
186'500	18'175.00	9.74531	15'085.40	8.08869
186'600	18'187.00	9.74652	15'099.00	8.09165
186'700	18'199.00	9.74772	15'107.10	8.09165
186'800	18'211.00	9.74893	15'120.75	8.09461
186'900	18'223.00	9.75013	15'128.85	8.09461
187'000	18'235.00	9.75134	15'142.45	8.09756
187'100	18'247.00	9.75254	15'150.55	8.09756
187'200	18'259.00	9.75374	15'164.15	8.10051
187'300	18'271.00	9.75494	15'172.25	8.10051
187'400	18'283.00	9.75614	15'185.85	8.10345
187'500	18'295.00	9.75733	15'193.95	8.10345
187'600	18'307.00	9.75853	15'207.55	8.10638
187'700	18'319.00	9.75972	15'215.70	8.10638
187'800	18'331.00	9.76092	15'229.30	8.10931
187'900	18'343.00	9.76211	15'237.40	8.10931
188'000	18'355.00	9.76330	15'251.00	8.11223
188'100	18'367.00	9.76449	15'264.60	8.11515
188'200	18'379.00	9.76567	15'272.70	8.11515
188'300	18'391.00	9.76686	15'286.30	8.11806
188'400	18'403.00	9.76805	15'294.45	8.11806
188'500	18'415.00	9.76923	15'308.05	8.12097
188'600	18'427.00	9.77041	15'316.15	8.12097
188'700	18'439.00	9.77160	15'329.75	8.12387
188'800	18'451.00	9.77278	15'337.85	8.12387
188'900	18'463.00	9.77395	15'351.45	8.12676
189'000	18'475.00	9.77513	15'359.60	8.12676
189'100	18'487.00	9.77631	15'373.15	8.12965
189'200	18'499.00	9.77748	15'381.30	8.12965
189'300	18'511.00	9.77866	15'394.90	8.13253
189'400	18'523.00	9.77983	15'403.00	8.13253
189'500	18'535.00	9.78100	15'416.60	8.13541
189'600	18'547.00	9.78217	15'424.75	8.13541
189'700	18'559.00	9.78334	15'438.30	8.13828
189'800	18'571.00	9.78451	15'446.45	8.13828
189'900	18'583.00	9.78568	15'460.00	8.14114
190'000	18'595.00	9.78684	15'473.60	8.14400
190'100	18'607.00	9.78801	15'481.75	8.14400

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
190'200	18'619.00	9.78917
190'300	18'631.00	9.79033
190'400	18'643.00	9.79149
190'500	18'655.00	9.79265
190'600	18'667.00	9.79381
190'700	18'679.00	9.79497
190'800	18'691.00	9.79612
190'900	18'703.00	9.79728
191'000	18'715.00	9.79843
191'100	18'727.00	9.79958
191'200	18'739.00	9.80073
191'300	18'751.00	9.80188
191'400	18'763.00	9.80303
191'500	18'775.00	9.80418
191'600	18'787.00	9.80532
191'700	18'799.00	9.80647
191'800	18'811.00	9.80761
191'900	18'823.00	9.80875
192'000	18'835.00	9.80990
192'100	18'847.00	9.81104
192'200	18'859.00	9.81217
192'300	18'871.00	9.81331
192'400	18'883.00	9.81445
192'500	18'895.00	9.81558
192'600	18'907.00	9.81672
192'700	18'919.00	9.81785
192'800	18'931.00	9.81898
192'900	18'943.00	9.82011
193'000	18'955.00	9.82124
193'100	18'967.00	9.82237
193'200	18'979.00	9.82350
193'300	18'991.00	9.82462
193'400	19'003.00	9.82575
193'500	19'015.00	9.82687
193'600	19'027.00	9.82800
193'700	19'039.00	9.82912
193'800	19'051.00	9.83024
193'900	19'063.00	9.83136
194'000	19'075.00	9.83247
194'100	19'087.00	9.83359
194'200	19'099.00	9.83471
194'300	19'111.00	9.83582
194'400	19'123.00	9.83693
194'500	19'135.00	9.83805
194'600	19'147.00	9.83916
194'700	19'159.00	9.84027
194'800	19'171.00	9.84138
194'900	19'183.00	9.84248
195'000	19'195.00	9.84359
195'100	19'207.00	9.84470
195'200	19'219.00	9.84580
195'300	19'231.00	9.84690
195'400	19'243.00	9.84800
195'500	19'255.00	9.84910
195'600	19'267.00	9.85020
195'700	19'279.00	9.85130

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
15'495.30	8.14685
15'503.45	8.14685
15'517.05	8.14970
15'525.20	8.14970
15'538.75	8.15254
15'546.90	8.15254
15'560.45	8.15538
15'568.60	8.15538
15'582.20	8.15821
15'590.35	8.15821
15'603.90	8.16103
15'612.05	8.16103
15'625.60	8.16385
15'633.75	8.16385
15'647.35	8.16667
15'655.50	8.16667
15'669.05	8.16947
15'682.60	8.17228
15'690.80	8.17228
15'704.30	8.17507
15'712.50	8.17507
15'726.05	8.17787
15'734.20	8.17787
15'747.75	8.18065
15'755.95	8.18065
15'769.45	8.18343
15'777.65	8.18343
15'791.20	8.18621
15'799.40	8.18621
15'812.90	8.18898
15'821.10	8.18898
15'834.65	8.19174
15'842.85	8.19174
15'856.35	8.19450
15'864.55	8.19450
15'878.05	8.19725
15'891.60	8.20000
15'899.80	8.20000
15'913.30	8.20274
15'921.50	8.20274
15'935.05	8.20548
15'943.25	8.20548
15'956.75	8.20821
15'964.95	8.20821
15'978.50	8.21094
15'986.70	8.21094
16'000.20	8.21366
16'008.40	8.21366
16'021.90	8.21637
16'030.15	8.21637
16'043.65	8.21908
16'051.85	8.21908
16'065.40	8.22179
16'073.60	8.22179
16'087.10	8.22449
16'100.60	8.22718

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
195'800	19'291.00	9.85240	16'108.80	8.22718
195'900	19'303.00	9.85350	16'122.30	8.22987
196'000	19'315.00	9.85459	16'130.55	8.22987
196'100	19'327.00	9.85569	16'144.05	8.23256
196'200	19'339.00	9.85678	16'152.30	8.23256
196'300	19'351.00	9.85787	16'165.80	8.23524
196'400	19'363.00	9.85896	16'174.00	8.23524
196'500	19'375.00	9.86005	16'187.50	8.23791
196'600	19'387.00	9.86114	16'195.75	8.23791
196'700	19'399.00	9.86223	16'209.20	8.24058
196'800	19'411.00	9.86331	16'217.45	8.24058
196'900	19'423.00	9.86440	16'230.95	8.24324
197'000	19'435.00	9.86548	16'239.20	8.24324
197'100	19'447.00	9.86657	16'252.65	8.24590
197'200	19'459.00	9.86765	16'260.90	8.24590
197'300	19'471.00	9.86873	16'274.40	8.24855
197'400	19'483.00	9.86981	16'282.65	8.24855
197'500	19'495.00	9.87089	16'296.10	8.25120
197'600	19'507.00	9.87196	16'309.60	8.25385
197'700	19'519.00	9.87304	16'317.85	8.25385
197'800	19'531.00	9.87412	16'331.30	8.25648
197'900	19'543.00	9.87519	16'339.55	8.25648
198'000	19'555.00	9.87626	16'353.05	8.25912
198'100	19'567.00	9.87733	16'361.30	8.25912
198'200	19'579.00	9.87841	16'374.75	8.26174
198'300	19'591.00	9.87948	16'383.05	8.26174
198'400	19'603.00	9.88054	16'396.50	8.26437
198'500	19'615.00	9.88161	16'404.75	8.26437
198'600	19'627.00	9.88268	16'418.25	8.26699
198'700	19'639.00	9.88374	16'426.50	8.26699
198'800	19'651.00	9.88481	16'439.95	8.26960
198'900	19'663.00	9.88587	16'448.25	8.26960
199'000	19'675.00	9.88693	16'461.70	8.27221
199'100	19'687.00	9.88800	16'469.95	8.27221
199'200	19'699.00	9.88906	16'483.40	8.27481
199'300	19'711.00	9.89012	16'491.70	8.27481
199'400	19'723.00	9.89117	16'505.15	8.27741
199'500	19'735.00	9.89223	16'518.60	8.28000
199'600	19'747.00	9.89329	16'526.90	8.28000
199'700	19'759.00	9.89434	16'540.35	8.28259
199'800	19'771.00	9.89540	16'548.60	8.28259
199'900	19'783.00	9.89645	16'562.05	8.28517
200'000	19'795.00	9.89750	16'570.35	8.28517
200'100	19'807.00	9.89855	16'583.80	8.28775
200'200	19'819.00	9.89960	16'592.10	8.28775
200'300	19'831.00	9.90065	16'605.50	8.29032
200'400	19'843.00	9.90170	16'613.80	8.29032
200'500	19'855.00	9.90274	16'627.25	8.29289
200'600	19'867.00	9.90379	16'635.55	8.29289
200'700	19'879.00	9.90483	16'648.95	8.29545
200'800	19'891.00	9.90588	16'657.25	8.29545
200'900	19'903.00	9.90692	16'670.70	8.29801
201'000	19'915.00	9.90796	16'679.00	8.29801
201'100	19'927.00	9.90900	16'692.45	8.30057
201'200	19'939.00	9.91004	16'700.75	8.30057
201'300	19'951.00	9.91108	16'714.20	8.30312

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
201'400	19'963.00	9.91212
201'500	19'975.00	9.91315
201'600	19'987.00	9.91419
201'700	19'999.00	9.91522
201'800	20'011.00	9.91625
201'900	20'023.00	9.91729
202'000	20'035.00	9.91832
202'100	20'047.00	9.91935
202'200	20'059.00	9.92038
202'300	20'071.00	9.92140
202'400	20'083.00	9.92243
202'500	20'095.00	9.92346
202'600	20'107.00	9.92448
202'700	20'119.00	9.92551
202'800	20'131.00	9.92653
202'900	20'143.00	9.92755
203'000	20'155.00	9.92857
203'100	20'167.00	9.92959
203'200	20'179.00	9.93061
203'300	20'191.00	9.93163
203'400	20'203.00	9.93265
203'500	20'215.00	9.93366
203'600	20'227.00	9.93468
203'700	20'239.00	9.93569
203'800	20'251.00	9.93670
203'900	20'263.00	9.93771
204'000	20'275.00	9.93873
204'100	20'287.00	9.93974
204'200	20'299.00	9.94074
204'300	20'311.00	9.94175
204'400	20'323.00	9.94276
204'500	20'335.00	9.94377
204'600	20'347.00	9.94477
204'700	20'359.00	9.94577
204'800	20'371.00	9.94678
204'900	20'383.00	9.94778
205'000	20'395.00	9.94878
205'100	20'407.00	9.94978
205'200	20'419.00	9.95078
205'300	20'431.00	9.95178
205'400	20'443.00	9.95278
205'500	20'455.00	9.95377
205'600	20'467.00	9.95477
205'700	20'479.00	9.95576
205'800	20'491.00	9.95675
205'900	20'503.00	9.95775
206'000	20'515.00	9.95874
206'100	20'527.00	9.95973
206'200	20'539.00	9.96072
206'300	20'551.00	9.96171
206'400	20'563.00	9.96269
206'500	20'575.00	9.96368
206'600	20'587.00	9.96467
206'700	20'599.00	9.96565
206'800	20'611.00	9.96663
206'900	20'623.00	9.96762

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
16'727.60	8.30566
16'735.90	8.30566
16'749.35	8.30820
16'757.65	8.30820
16'771.05	8.31073
16'779.35	8.31073
16'792.80	8.31326
16'801.10	8.31326
16'814.55	8.31579
16'822.85	8.31579
16'836.25	8.31831
16'844.60	8.31831
16'858.00	8.32083
16'866.30	8.32083
16'879.75	8.32334
16'888.05	8.32334
16'901.45	8.32584
16'909.80	8.32584
16'923.20	8.32834
16'936.60	8.33084
16'944.95	8.33084
16'958.35	8.33333
16'966.65	8.33333
16'980.05	8.33582
16'988.40	8.33582
17'001.80	8.33830
17'010.15	8.33830
17'023.55	8.34078
17'031.85	8.34078
17'045.30	8.34326
17'053.60	8.34326
17'067.00	8.34572
17'075.35	8.34572
17'088.75	8.34819
17'097.10	8.34819
17'110.50	8.35065
17'118.85	8.35065
17'132.20	8.35310
17'145.60	8.35556
17'153.95	8.35556
17'167.35	8.35800
17'175.70	8.35800
17'189.05	8.36044
17'197.45	8.36044
17'210.80	8.36288
17'219.15	8.36288
17'232.55	8.36531
17'240.90	8.36531
17'254.30	8.36774
17'262.65	8.36774
17'276.05	8.37017
17'284.40	8.37017
17'297.75	8.37259
17'306.15	8.37259
17'319.50	8.37500
17'327.90	8.37500

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
207'000	20'635.00	9.96860	17'341.25	8.37741
207'100	20'647.00	9.96958	17'354.60	8.37982
207'200	20'659.00	9.97056	17'363.00	8.37982
207'300	20'671.00	9.97154	17'376.35	8.38222
207'400	20'683.00	9.97252	17'384.70	8.38222
207'500	20'695.00	9.97349	17'398.10	8.38462
207'600	20'707.00	9.97447	17'406.45	8.38462
207'700	20'719.00	9.97545	17'419.80	8.38701
207'800	20'731.00	9.97642	17'428.20	8.38701
207'900	20'743.00	9.97739	17'441.55	8.38940
208'000	20'755.00	9.97837	17'449.95	8.38940
208'100	20'767.00	9.97934	17'463.30	8.39178
208'200	20'779.00	9.98031	17'471.70	8.39178
208'300	20'791.00	9.98128	17'485.05	8.39416
208'400	20'803.00	9.98225	17'493.45	8.39416
208'500	20'815.00	9.98321	17'506.80	8.39654
208'600	20'827.00	9.98418	17'515.20	8.39654
208'700	20'839.00	9.98515	17'528.55	8.39891
208'800	20'851.00	9.98611	17'536.90	8.39891
208'900	20'863.00	9.98708	17'550.25	8.40127
209'000	20'875.00	9.98804	17'563.60	8.40364
209'100	20'887.00	9.98900	17'572.00	8.40364
209'200	20'899.00	9.98996	17'585.35	8.40599
209'300	20'911.00	9.99092	17'593.75	8.40599
209'400	20'923.00	9.99188	17'607.10	8.40835
209'500	20'935.00	9.99284	17'615.50	8.40835
209'600	20'947.00	9.99380	17'628.85	8.41070
209'700	20'959.00	9.99475	17'637.25	8.41070
209'800	20'971.00	9.99571	17'650.55	8.41304
209'900	20'983.00	9.99667	17'658.95	8.41304
210'000	20'995.00	9.99762	17'672.30	8.41538
210'100	21'007.00	9.99857	17'680.70	8.41538
210'200	21'019.00	9.99952	17'694.05	8.41772
210'300	21'031.00	10.00048	17'702.45	8.41772
210'400	21'043.00	10.00143	17'715.80	8.42005
210'500	21'055.00	10.00238	17'724.20	8.42005
210'600	21'067.00	10.00332	17'737.55	8.42238
210'700	21'079.00	10.00427	17'745.95	8.42238
210'800	21'091.00	10.00522	17'759.30	8.42471
210'900	21'103.00	10.00616	17'772.60	8.42703
211'000	21'115.00	10.00711	17'781.05	8.42703
211'100	21'127.00	10.00805	17'794.35	8.42934
211'200	21'139.00	10.00900	17'802.75	8.42934
211'300	21'151.00	10.00994	17'816.10	8.43165
211'400	21'163.00	10.01088	17'824.50	8.43165
211'500	21'175.00	10.01182	17'837.85	8.43396
211'600	21'187.00	10.01276	17'846.25	8.43396
211'700	21'199.00	10.01370	17'859.60	8.43627
211'800	21'211.00	10.01464	17'868.00	8.43627
211'900	21'223.00	10.01557	17'881.35	8.43857
212'000	21'235.00	10.01651	17'889.75	8.43857
212'100	21'247.00	10.01744	17'903.05	8.44086
212'200	21'259.00	10.01838	17'911.50	8.44086
212'300	21'271.00	10.01931	17'924.80	8.44315
212'400	21'283.00	10.02024	17'933.25	8.44315
212'500	21'295.00	10.02118	17'946.55	8.44544

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
212'600	21'307.00	10.02211
212'700	21'319.00	10.02304
212'800	21'331.00	10.02397
212'900	21'343.00	10.02489
213'000	21'355.00	10.02582
213'100	21'367.00	10.02675
213'200	21'379.00	10.02767
213'300	21'391.00	10.02860
213'400	21'403.00	10.02952
213'500	21'415.00	10.03044
213'600	21'427.00	10.03137
213'700	21'439.00	10.03229
213'800	21'451.00	10.03321
213'900	21'463.00	10.03413
214'000	21'475.00	10.03505
214'100	21'487.00	10.03596
214'200	21'499.00	10.03688
214'300	21'511.00	10.03780
214'400	21'523.00	10.03871
214'500	21'535.00	10.03963
214'600	21'547.00	10.04054
214'700	21'559.00	10.04145
214'800	21'571.00	10.04236
214'900	21'583.00	10.04328
215'000	21'595.00	10.04419
215'100	21'607.00	10.04510
215'200	21'619.00	10.04600
215'300	21'631.00	10.04691
215'400	21'643.00	10.04782
215'500	21'655.00	10.04872
215'600	21'667.00	10.04963
215'700	21'679.00	10.05053
215'800	21'691.00	10.05144
215'900	21'703.00	10.05234
216'000	21'715.00	10.05324
216'100	21'727.00	10.05414
216'200	21'739.00	10.05504
216'300	21'751.00	10.05594
216'400	21'763.00	10.05684
216'500	21'775.00	10.05774
216'600	21'787.00	10.05863
216'700	21'799.00	10.05953
216'800	21'811.00	10.06042
216'900	21'823.00	10.06132
217'000	21'835.00	10.06221
217'100	21'847.00	10.06310
217'200	21'859.00	10.06400
217'300	21'871.00	10.06489
217'400	21'883.00	10.06578
217'500	21'895.00	10.06667
217'600	21'907.00	10.06756
217'700	21'919.00	10.06844
217'800	21'931.00	10.06933
217'900	21'943.00	10.07022
218'000	21'955.00	10.07110
218'100	21'967.00	10.07199

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
17'955.00	8.44544
17'968.30	8.44772
17'981.60	8.45000
17'990.05	8.45000
18'003.35	8.45227
18'011.80	8.45227
18'025.10	8.45455
18'033.55	8.45455
18'046.85	8.45681
18'055.30	8.45681
18'068.55	8.45907
18'077.05	8.45907
18'090.30	8.46133
18'098.80	8.46133
18'112.10	8.46359
18'120.55	8.46359
18'133.85	8.46584
18'142.30	8.46584
18'155.60	8.46809
18'164.05	8.46809
18'177.35	8.47033
18'190.60	8.47257
18'199.10	8.47257
18'212.35	8.47480
18'220.80	8.47480
18'234.10	8.47703
18'242.55	8.47703
18'255.85	8.47926
18'264.35	8.47926
18'277.60	8.48148
18'286.05	8.48148
18'299.35	8.48370
18'307.80	8.48370
18'321.10	8.48592
18'329.60	8.48592
18'342.85	8.48813
18'351.35	8.48813
18'364.60	8.49033
18'373.05	8.49033
18'386.35	8.49254
18'399.60	8.49474
18'408.10	8.49474
18'421.35	8.49693
18'429.85	8.49693
18'443.10	8.49912
18'451.60	8.49912
18'464.85	8.50131
18'473.35	8.50131
18'486.60	8.50350
18'495.10	8.50350
18'508.35	8.50568
18'516.85	8.50568
18'530.10	8.50785
18'538.60	8.50785
18'551.85	8.51003
18'560.40	8.51003

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen Fr.</i>	<i>Steuer Fr.</i>	<i>Satz %</i>
218'200	21'979.00	10.07287
218'300	21'991.00	10.07375
218'400	22'003.00	10.07463
218'500	22'015.00	10.07551
218'600	22'027.00	10.07640
218'700	22'039.00	10.07727
218'800	22'051.00	10.07815
218'900	22'063.00	10.07903
219'000	22'075.00	10.07991
219'100	22'087.00	10.08079
219'200	22'099.00	10.08166
219'300	22'111.00	10.08254
219'400	22'123.00	10.08341
219'500	22'135.00	10.08428
219'600	22'147.00	10.08515
219'700	22'159.00	10.08603
219'800	22'171.00	10.08690
219'900	22'183.00	10.08777
220'000	22'195.00	10.08864
220'100	22'207.00	10.08950
220'200	22'219.00	10.09037
220'300	22'231.00	10.09124
220'400	22'243.00	10.09211
220'500	22'255.00	10.09297
220'600	22'267.00	10.09383
220'700	22'279.00	10.09470
220'800	22'291.00	10.09556
220'900	22'303.00	10.09642
221'000	22'315.00	10.09729
221'100	22'327.00	10.09815
221'200	22'339.00	10.09901
221'300	22'351.00	10.09986
221'400	22'363.00	10.10072
221'500	22'375.00	10.10158
221'600	22'387.00	10.10244
221'700	22'399.00	10.10329
221'800	22'411.00	10.10415
221'900	22'423.00	10.10500
222'000	22'435.00	10.10586
222'100	22'447.00	10.10671
222'200	22'459.00	10.10756
222'300	22'471.00	10.10841
222'400	22'483.00	10.10926
222'500	22'495.00	10.11011
222'600	22'507.00	10.11096
222'700	22'519.00	10.11181
222'800	22'531.00	10.11266
222'900	22'543.00	10.11350
223'000	22'555.00	10.11435
223'100	22'567.00	10.11519
223'200	22'579.00	10.11604
223'300	22'591.00	10.11688
223'400	22'603.00	10.11773
223'500	22'615.00	10.11857
223'600	22'627.00	10.11941
223'700	22'639.00	10.12025

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer Fr.</i>	<i>Satz %</i>
18'573.60	8.51220
18'582.15	8.51220
18'595.35	8.51436
18'608.60	8.51652
18'617.10	8.51652
18'630.35	8.51868
18'638.85	8.51868
18'652.10	8.52083
18'660.60	8.52083
18'673.85	8.52298
18'682.35	8.52298
18'695.60	8.52513
18'704.15	8.52513
18'717.35	8.52727
18'725.90	8.52727
18'739.10	8.52941
18'747.65	8.52941
18'760.90	8.53155
18'769.40	8.53155
18'782.65	8.53368
18'791.15	8.53368
18'804.40	8.53581
18'817.60	8.53793
18'826.15	8.53793
18'839.35	8.54005
18'847.90	8.54005
18'861.10	8.54217
18'869.65	8.54217
18'882.85	8.54428
18'891.40	8.54428
18'904.60	8.54639
18'913.15	8.54639
18'926.40	8.54850
18'934.95	8.54850
18'948.15	8.55060
18'956.70	8.55060
18'969.90	8.55270
18'978.45	8.55270
18'991.65	8.55479
19'000.20	8.55479
19'013.40	8.55689
19'026.60	8.55897
19'035.15	8.55897
19'048.35	8.56106
19'056.90	8.56106
19'070.10	8.56314
19'078.70	8.56314
19'091.90	8.56522
19'100.45	8.56522
19'113.60	8.56729
19'122.20	8.56729
19'135.40	8.56936
19'143.95	8.56936
19'157.15	8.57143
19'165.70	8.57143
19'178.90	8.57349

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
223'800	22'651.00	10.12109
223'900	22'663.00	10.12193
224'000	22'675.00	10.12277
224'100	22'687.00	10.12361
224'200	22'699.00	10.12444
224'300	22'711.00	10.12528
224'400	22'723.00	10.12611
224'500	22'735.00	10.12695
224'600	22'747.00	10.12778
224'700	22'759.00	10.12862
224'800	22'771.00	10.12945
224'900	22'783.00	10.13028
225'000	22'795.00	10.13111
225'100	22'807.00	10.13194
225'200	22'819.00	10.13277
225'300	22'831.00	10.13360
225'400	22'843.00	10.13443
225'500	22'855.00	10.13525
225'600	22'867.00	10.13608
225'700	22'879.00	10.13691
225'800	22'891.00	10.13773
225'900	22'903.00	10.13856
226'000	22'915.00	10.13938
226'100	22'927.00	10.14020
226'200	22'939.00	10.14103
226'300	22'951.00	10.14185
226'400	22'963.00	10.14267
226'500	22'975.00	10.14349
226'600	22'987.00	10.14431
226'700	22'999.00	10.14513
226'800	23'011.00	10.14594
226'900	23'023.00	10.14676
227'000	23'035.00	10.14758
227'100	23'047.00	10.14839
227'200	23'059.00	10.14921
227'300	23'071.00	10.15002
227'400	23'083.00	10.15084
227'500	23'095.00	10.15165
227'600	23'107.00	10.15246
227'700	23'119.00	10.15327
227'800	23'131.00	10.15408
227'900	23'143.00	10.15489
228'000	23'155.00	10.15570
228'100	23'167.00	10.15651
228'200	23'179.00	10.15732
228'300	23'191.00	10.15813
228'400	23'203.00	10.15893
228'500	23'215.00	10.15974
228'600	23'227.00	10.16054
228'700	23'239.00	10.16135
228'800	23'251.00	10.16215
228'900	23'263.00	10.16295
229'000	23'275.00	10.16376
229'100	23'287.00	10.16456
229'200	23'299.00	10.16536
229'300	23'311.00	10.16616

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
19'187.45	8.57349
19'200.65	8.57555
19'209.25	8.57555
19'222.40	8.57761
19'235.60	8.57966
19'244.20	8.57966
19'257.35	8.58171
19'265.95	8.58171
19'279.10	8.58376
19'287.70	8.58376
19'300.90	8.58580
19'309.45	8.58580
19'322.65	8.58784
19'331.25	8.58784
19'344.40	8.58987
19'353.00	8.58987
19'366.15	8.59191
19'374.75	8.59191
19'387.90	8.59393
19'396.50	8.59393
19'409.70	8.59596
19'418.25	8.59596
19'431.45	8.59798
19'444.60	8.60000
19'453.20	8.60000
19'466.35	8.60202
19'474.95	8.60202
19'488.15	8.60403
19'496.75	8.60403
19'509.90	8.60604
19'518.50	8.60604
19'531.65	8.60804
19'540.25	8.60804
19'553.40	8.61004
19'562.00	8.61004
19'575.15	8.61204
19'583.80	8.61204
19'596.95	8.61404
19'605.55	8.61404
19'618.70	8.61603
19'627.30	8.61603
19'640.45	8.61802
19'653.60	8.62000
19'662.20	8.62000
19'675.35	8.62198
19'684.00	8.62198
19'697.10	8.62396
19'705.75	8.62396
19'718.90	8.62594
19'727.50	8.62594
19'740.65	8.62791
19'749.30	8.62791
19'762.45	8.62988
19'771.05	8.62988
19'784.20	8.63184
19'792.80	8.63184

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
229'400	23'323.00	10.16696	19'805.95	8.63380
229'500	23'335.00	10.16776	19'814.55	8.63380
229'600	23'347.00	10.16855	19'827.70	8.63576
229'700	23'359.00	10.16935	19'836.35	8.63576
229'800	23'371.00	10.17015	19'849.50	8.63772
229'900	23'383.00	10.17094	19'862.60	8.63967
230'000	23'395.00	10.17174	19'871.25	8.63967
230'100	23'407.00	10.17253	19'884.35	8.64162
230'200	23'419.00	10.17333	19'893.00	8.64162
230'300	23'431.00	10.17412	19'906.10	8.64356
230'400	23'443.00	10.17491	19'914.75	8.64356
230'500	23'455.00	10.17570	19'927.90	8.64551
230'600	23'467.00	10.17650	19'936.55	8.64551
230'700	23'479.00	10.17729	19'949.65	8.64745
230'800	23'491.00	10.17808	19'958.30	8.64745
230'900	23'503.00	10.17887	19'971.40	8.64938
231'000	23'515.00	10.17965	19'980.05	8.64938
231'100	23'527.00	10.18044	19'993.20	8.65132
231'200	23'539.00	10.18123	20'001.85	8.65132
231'300	23'551.00	10.18201	20'014.95	8.65325
231'400	23'563.00	10.18280	20'023.60	8.65325
231'500	23'575.00	10.18359	20'036.70	8.65517
231'600	23'587.00	10.18437	20'045.35	8.65517
231'700	23'599.00	10.18515	20'058.50	8.65710
231'800	23'611.00	10.18594	20'071.60	8.65902
231'900	23'623.00	10.18672	20'080.25	8.65902
232'000	23'635.00	10.18750	20'093.35	8.66093
232'100	23'647.00	10.18828	20'102.00	8.66093
232'200	23'659.00	10.18906	20'115.15	8.66285
232'300	23'671.00	10.18984	20'123.80	8.66285
232'400	23'683.00	10.19062	20'136.90	8.66476
232'500	23'695.00	10.19140	20'145.55	8.66476
232'600	23'707.00	10.19218	20'158.65	8.66667
232'700	23'719.00	10.19295	20'167.35	8.66667
232'800	23'731.00	10.19373	20'180.45	8.66857
232'900	23'743.00	10.19450	20'189.10	8.66857
233'000	23'755.00	10.19528	20'202.20	8.67047
233'100	23'767.00	10.19605	20'210.85	8.67047
233'200	23'779.00	10.19683	20'223.95	8.67237
233'300	23'791.00	10.19760	20'232.65	8.67237
233'400	23'803.00	10.19837	20'245.75	8.67427
233'500	23'815.00	10.19914	20'254.40	8.67427
233'600	23'827.00	10.19991	20'267.50	8.67616
233'700	23'839.00	10.20068	20'280.60	8.67805
233'800	23'851.00	10.20145	20'289.30	8.67805
233'900	23'863.00	10.20222	20'302.40	8.67994
234'000	23'875.00	10.20299	20'311.05	8.67994
234'100	23'887.00	10.20376	20'324.15	8.68182
234'200	23'899.00	10.20453	20'332.80	8.68182
234'300	23'911.00	10.20529	20'345.90	8.68370
234'400	23'923.00	10.20606	20'354.60	8.68370
234'500	23'935.00	10.20682	20'367.70	8.68558
234'600	23'947.00	10.20759	20'376.35	8.68558
234'700	23'959.00	10.20835	20'389.45	8.68745
234'800	23'971.00	10.20911	20'398.15	8.68745
234'900	23'983.00	10.20988	20'411.20	8.68932

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
235'000	23'995.00	10.21064
235'100	24'007.00	10.21140
235'200	24'019.00	10.21216
235'300	24'031.00	10.21292
235'400	24'043.00	10.21368
235'500	24'055.00	10.21444
235'600	24'067.00	10.21520
235'700	24'079.00	10.21595
235'800	24'091.00	10.21671
235'900	24'103.00	10.21747
236'000	24'115.00	10.21822
236'100	24'127.00	10.21898
236'200	24'139.00	10.21973
236'300	24'151.00	10.22048
236'400	24'163.00	10.22124
236'500	24'175.00	10.22199
236'600	24'187.00	10.22274
236'700	24'199.00	10.22349
236'800	24'211.00	10.22424
236'900	24'223.00	10.22499
237'000	24'235.00	10.22574
237'100	24'247.00	10.22649
237'200	24'259.00	10.22723
237'300	24'271.00	10.22798
237'400	24'283.00	10.22873
237'500	24'295.00	10.22947
237'600	24'307.00	10.23022
237'700	24'319.00	10.23096
237'800	24'331.00	10.23171
237'900	24'343.00	10.23245
238'000	24'355.00	10.23319
238'100	24'367.00	10.23394
238'200	24'379.00	10.23468
238'300	24'391.00	10.23542
238'400	24'403.00	10.23616
238'500	24'415.00	10.23690
238'600	24'427.00	10.23764
238'700	24'439.00	10.23837
238'800	24'451.00	10.23911
238'900	24'463.00	10.23985
239'000	24'475.00	10.24059
239'100	24'487.00	10.24132
239'200	24'499.00	10.24206
239'300	24'511.00	10.24279
239'400	24'523.00	10.24353
239'500	24'535.00	10.24426
239'600	24'547.00	10.24499
239'700	24'559.00	10.24572
239'800	24'571.00	10.24646
239'900	24'583.00	10.24719
240'000	24'595.00	10.24792
240'100	24'607.00	10.24865
240'200	24'619.00	10.24938
240'300	24'631.00	10.25010
240'400	24'643.00	10.25083
240'500	24'655.00	10.25156

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
20'419.90	8.68932
20'433.00	8.69119
20'441.70	8.69119
20'454.75	8.69305
20'463.45	8.69305
20'476.55	8.69492
20'489.60	8.69677
20'498.30	8.69677
20'511.35	8.69863
20'520.05	8.69863
20'533.15	8.70048
20'541.85	8.70048
20'554.90	8.70233
20'563.60	8.70233
20'576.70	8.70418
20'585.40	8.70418
20'598.45	8.70602
20'607.15	8.70602
20'620.25	8.70787
20'628.95	8.70787
20'642.00	8.70970
20'650.70	8.70970
20'663.75	8.71154
20'672.50	8.71154
20'685.55	8.71337
20'698.60	8.71520
20'707.30	8.71520
20'720.40	8.71703
20'729.10	8.71703
20'742.15	8.71885
20'750.85	8.71885
20'763.90	8.72067
20'772.65	8.72067
20'785.70	8.72249
20'794.40	8.72249
20'807.45	8.72430
20'816.20	8.72430
20'829.20	8.72611
20'837.95	8.72611
20'851.00	8.72792
20'859.75	8.72792
20'872.80	8.72973
20'881.50	8.72973
20'894.55	8.73153
20'907.60	8.73333
20'916.35	8.73333
20'929.35	8.73513
20'938.10	8.73513
20'951.15	8.73693
20'959.90	8.73693
20'972.95	8.73872
20'981.65	8.73872
20'994.70	8.74051
21'003.45	8.74051
21'016.45	8.74229
21'025.20	8.74229

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
240'600	24'667.00	10.25229	21'038.25	8.74408
240'700	24'679.00	10.25301	21'047.00	8.74408
240'800	24'691.00	10.25374	21'060.05	8.74586
240'900	24'703.00	10.25446	21'068.80	8.74586
241'000	24'715.00	10.25519	21'081.80	8.74763
241'100	24'727.00	10.25591	21'090.55	8.74763
241'200	24'739.00	10.25663	21'103.60	8.74941
241'300	24'751.00	10.25736	21'116.60	8.75118
241'400	24'763.00	10.25808	21'125.35	8.75118
241'500	24'775.00	10.25880	21'138.35	8.75295
241'600	24'787.00	10.25952	21'147.15	8.75295
241'700	24'799.00	10.26024	21'160.15	8.75472
241'800	24'811.00	10.26096	21'168.90	8.75472
241'900	24'823.00	10.26168	21'181.95	8.75648
242'000	24'835.00	10.26240	21'190.70	8.75648
242'100	24'847.00	10.26311	21'203.70	8.75824
242'200	24'859.00	10.26383	21'212.45	8.75824
242'300	24'871.00	10.26455	21'225.50	8.76000
242'400	24'883.00	10.26526	21'234.25	8.76000
242'500	24'895.00	10.26598	21'247.25	8.76176
242'600	24'907.00	10.26669	21'256.05	8.76176
242'700	24'919.00	10.26741	21'269.05	8.76351
242'800	24'931.00	10.26812	21'277.80	8.76351
242'900	24'943.00	10.26883	21'290.80	8.76526
243'000	24'955.00	10.26955	21'299.60	8.76526
243'100	24'967.00	10.27026	21'312.60	8.76701
243'200	24'979.00	10.27097	21'325.60	8.76875
243'300	24'991.00	10.27168	21'334.35	8.76875
243'400	25'003.00	10.27239	21'347.35	8.77049
243'500	25'015.00	10.27310	21'356.15	8.77049
243'600	25'027.00	10.27381	21'369.15	8.77223
243'700	25'039.00	10.27452	21'377.90	8.77223
243'800	25'051.00	10.27523	21'390.95	8.77397
243'900	25'063.00	10.27593	21'399.70	8.77397
244'000	25'075.00	10.27664	21'412.70	8.77570
244'100	25'087.00	10.27735	21'421.50	8.77570
244'200	25'099.00	10.27805	21'434.50	8.77743
244'300	25'111.00	10.27876	21'443.25	8.77743
244'400	25'123.00	10.27946	21'456.25	8.77916
244'500	25'135.00	10.28016	21'465.05	8.77916
244'600	25'147.00	10.28087	21'478.05	8.78089
244'700	25'159.00	10.28157	21'486.85	8.78089
244'800	25'171.00	10.28227	21'499.85	8.78261
244'900	25'183.00	10.28297	21'508.60	8.78261
245'000	25'195.00	10.28367	21'521.60	8.78433
245'100	25'207.00	10.28437	21'534.60	8.78605
245'200	25'219.00	10.28507	21'543.40	8.78605
245'300	25'231.00	10.28577	21'556.40	8.78776
245'400	25'243.00	10.28647	21'565.15	8.78776
245'500	25'255.00	10.28717	21'578.15	8.78947
245'600	25'267.00	10.28787	21'586.95	8.78947
245'700	25'279.00	10.28856	21'599.95	8.79118
245'800	25'291.00	10.28926	21'608.70	8.79118
245'900	25'303.00	10.28996	21'621.70	8.79289
246'000	25'315.00	10.29065	21'630.50	8.79289
246'100	25'327.00	10.29134	21'643.50	8.79459

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
246'200	25'339.00	10.29204
246'300	25'351.00	10.29273
246'400	25'363.00	10.29343
246'500	25'375.00	10.29412
246'600	25'387.00	10.29481
246'700	25'399.00	10.29550
246'800	25'411.00	10.29619
246'900	25'423.00	10.29688
247'000	25'435.00	10.29757
247'100	25'447.00	10.29826
247'200	25'459.00	10.29895
247'300	25'471.00	10.29964
247'400	25'483.00	10.30032
247'500	25'495.00	10.30101
247'600	25'507.00	10.30170
247'700	25'519.00	10.30238
247'800	25'531.00	10.30307
247'900	25'543.00	10.30375
248'000	25'555.00	10.30444
248'100	25'567.00	10.30512
248'200	25'579.00	10.30580
248'300	25'591.00	10.30648
248'400	25'603.00	10.30717
248'500	25'615.00	10.30785
248'600	25'627.00	10.30853
248'700	25'639.00	10.30921
248'800	25'651.00	10.30989
248'900	25'663.00	10.31057
249'000	25'675.00	10.31124
249'100	25'687.00	10.31192
249'200	25'699.00	10.31260
249'300	25'711.00	10.31328
249'400	25'723.00	10.31395
249'500	25'735.00	10.31463
249'600	25'747.00	10.31530
249'700	25'759.00	10.31598
249'800	25'771.00	10.31665
249'900	25'783.00	10.31733
250'000	25'795.00	10.31800
250'100	25'807.00	10.31867
250'200	25'819.00	10.31934
250'300	25'831.00	10.32002
250'400	25'843.00	10.32069
250'500	25'855.00	10.32136
250'600	25'867.00	10.32203
250'700	25'879.00	10.32270
250'800	25'891.00	10.32337
250'900	25'903.00	10.32403
251'000	25'915.00	10.32470
251'100	25'927.00	10.32537
251'200	25'939.00	10.32604
251'300	25'951.00	10.32670
251'400	25'963.00	10.32737
251'500	25'975.00	10.32803
251'600	25'987.00	10.32870
251'700	25'999.00	10.32936

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
21'652.30	8.79459
21'665.30	8.79630
21'674.10	8.79630
21'687.05	8.79800
21'695.85	8.79800
21'708.85	8.79969
21'717.65	8.79969
21'730.65	8.80139
21'743.60	8.80308
21'752.40	8.80308
21'765.40	8.80477
21'774.20	8.80477
21'787.15	8.80645
21'795.95	8.80645
21'808.95	8.80814
21'817.75	8.80814
21'830.75	8.80982
21'839.55	8.80982
21'852.50	8.81149
21'861.30	8.81149
21'874.30	8.81317
21'883.10	8.81317
21'896.05	8.81484
21'904.90	8.81484
21'917.85	8.81651
21'926.65	8.81651
21'939.65	8.81818
21'952.60	8.81985
21'961.45	8.81985
21'974.40	8.82151
21'983.20	8.82151
21'996.15	8.82317
22'005.00	8.82317
22'017.95	8.82483
22'026.80	8.82483
22'039.70	8.82648
22'048.55	8.82648
22'061.50	8.82814
22'070.35	8.82814
22'083.30	8.82979
22'092.15	8.82979
22'105.10	8.83144
22'113.95	8.83144
22'126.85	8.83308
22'135.70	8.83308
22'148.65	8.83472
22'161.60	8.83636
22'170.45	8.83636
22'183.40	8.83800
22'192.20	8.83800
22'205.20	8.83964
22'214.00	8.83964
22'226.95	8.84127
22'235.80	8.84127
22'248.75	8.84290
22'257.60	8.84290

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
251'800	26'011.00	10.33002	22'270.55	8.84453
251'900	26'023.00	10.33069	22'279.35	8.84453
252'000	26'035.00	10.33135	22'292.30	8.84615
252'100	26'047.00	10.33201	22'301.15	8.84615
252'200	26'059.00	10.33267	22'314.10	8.84778
252'300	26'071.00	10.33333	22'322.95	8.84778
252'400	26'083.00	10.33399	22'335.90	8.84940
252'500	26'095.00	10.33465	22'344.75	8.84940
252'600	26'107.00	10.33531	22'357.70	8.85102
252'700	26'119.00	10.33597	22'370.60	8.85263
252'800	26'131.00	10.33663	22'379.45	8.85263
252'900	26'143.00	10.33729	22'392.35	8.85424
253'000	26'155.00	10.33794	22'401.25	8.85424
253'100	26'167.00	10.33860	22'414.20	8.85586
253'200	26'179.00	10.33926	22'423.05	8.85586
253'300	26'191.00	10.33991	22'435.95	8.85746
253'400	26'203.00	10.34057	22'444.80	8.85746
253'500	26'215.00	10.34122	22'457.75	8.85907
253'600	26'227.00	10.34188	22'466.60	8.85907
253'700	26'239.00	10.34253	22'479.50	8.86067
253'800	26'251.00	10.34318	22'488.40	8.86067
253'900	26'263.00	10.34384	22'501.35	8.86228
254'000	26'275.00	10.34449	22'510.20	8.86228
254'100	26'287.00	10.34514	22'523.10	8.86387
254'200	26'299.00	10.34579	22'531.95	8.86387
254'300	26'311.00	10.34644	22'544.90	8.86547
254'400	26'323.00	10.34709	22'553.75	8.86547
254'500	26'335.00	10.34774	22'566.65	8.86706
254'600	26'347.00	10.34839	22'579.60	8.86866
254'700	26'359.00	10.34904	22'588.50	8.86866
254'800	26'371.00	10.34969	22'601.40	8.87025
254'900	26'383.00	10.35033	22'610.25	8.87025
255'000	26'395.00	10.35098	22'623.15	8.87183
255'100	26'407.00	10.35163	22'632.05	8.87183
255'200	26'419.00	10.35227	22'644.95	8.87342
255'300	26'431.00	10.35292	22'653.85	8.87342
255'400	26'443.00	10.35356	22'666.75	8.87500
255'500	26'455.00	10.35421	22'675.65	8.87500
255'600	26'467.00	10.35485	22'688.55	8.87658
255'700	26'479.00	10.35549	22'697.40	8.87658
255'800	26'491.00	10.35614	22'710.35	8.87816
255'900	26'503.00	10.35678	22'719.20	8.87816
256'000	26'515.00	10.35742	22'732.10	8.87973
256'100	26'527.00	10.35806	22'741.00	8.87973
256'200	26'539.00	10.35870	22'753.90	8.88131
256'300	26'551.00	10.35934	22'762.80	8.88131
256'400	26'563.00	10.35998	22'775.70	8.88288
256'500	26'575.00	10.36062	22'790.50	8.88519
256'600	26'587.00	10.36126	22'799.40	8.88519
256'700	26'599.00	10.36190	22'814.20	8.88749
256'800	26'611.00	10.36254	22'823.05	8.88749
256'900	26'623.00	10.36318	22'837.85	8.88979
257'000	26'635.00	10.36381	22'846.75	8.88979
257'100	26'647.00	10.36445	22'861.55	8.89209
257'200	26'659.00	10.36509	22'870.45	8.89209
257'300	26'671.00	10.36572	22'885.25	8.89439

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
257'400	26'683.00	10.36636
257'500	26'695.00	10.36699
257'600	26'707.00	10.36762
257'700	26'719.00	10.36826
257'800	26'731.00	10.36889
257'900	26'743.00	10.36952
258'000	26'755.00	10.37016
258'100	26'767.00	10.37079
258'200	26'779.00	10.37142
258'300	26'791.00	10.37205
258'400	26'803.00	10.37268
258'500	26'815.00	10.37331
258'600	26'827.00	10.37394
258'700	26'839.00	10.37457
258'800	26'851.00	10.37519
258'900	26'863.00	10.37582
259'000	26'875.00	10.37645
259'100	26'887.00	10.37707
259'200	26'899.00	10.37770
259'300	26'911.00	10.37833
259'400	26'923.00	10.37895
259'500	26'935.00	10.37958
259'600	26'947.00	10.38020
259'700	26'959.00	10.38082
259'800	26'971.00	10.38145
259'900	26'983.00	10.38207
260'000	26'995.00	10.38269
260'100	27'007.00	10.38331
260'200	27'019.00	10.38394
260'300	27'031.00	10.38456
260'400	27'043.00	10.38518
260'500	27'055.00	10.38580
260'600	27'067.00	10.38642
260'700	27'079.00	10.38703
260'800	27'091.00	10.38765
260'900	27'103.00	10.38827
261'000	27'115.00	10.38889
261'100	27'127.00	10.38951
261'200	27'139.00	10.39012
261'300	27'151.00	10.39074
261'400	27'163.00	10.39135
261'500	27'175.00	10.39197
261'600	27'187.00	10.39258
261'700	27'199.00	10.39320
261'800	27'211.00	10.39381
261'900	27'223.00	10.39443
262'000	27'235.00	10.39504
262'100	27'247.00	10.39565
262'200	27'259.00	10.39626
262'300	27'271.00	10.39687
262'400	27'283.00	10.39748
262'500	27'295.00	10.39810
262'600	27'307.00	10.39871
262'700	27'319.00	10.39931
262'800	27'331.00	10.39992
262'900	27'343.00	10.40053

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
22'894.15	8.89439
22'908.95	8.89668
22'917.85	8.89668
22'932.65	8.89897
22'941.55	8.89897
22'956.30	8.90125
22'965.25	8.90125
22'980.00	8.90353
22'988.90	8.90353
23'003.70	8.90581
23'018.50	8.90809
23'027.40	8.90809
23'042.20	8.91036
23'051.10	8.91036
23'065.90	8.91263
23'074.80	8.91263
23'089.55	8.91489
23'098.50	8.91489
23'113.30	8.91716
23'122.20	8.91716
23'136.95	8.91941
23'145.85	8.91941
23'160.65	8.92167
23'169.60	8.92167
23'184.35	8.92392
23'193.25	8.92392
23'208.05	8.92617
23'216.95	8.92617
23'231.70	8.92841
23'246.50	8.93066
23'255.45	8.93066
23'270.20	8.93290
23'279.15	8.93290
23'293.90	8.93513
23'302.80	8.93513
23'317.55	8.93736
23'326.50	8.93736
23'341.25	8.93959
23'350.20	8.93959
23'365.00	8.94182
23'373.90	8.94182
23'388.65	8.94404
23'397.60	8.94404
23'412.35	8.94626
23'421.30	8.94626
23'436.05	8.94848
23'445.00	8.94848
23'459.75	8.95069
23'474.50	8.95290
23'483.45	8.95290
23'498.20	8.95510
23'507.15	8.95510
23'521.90	8.95731
23'530.85	8.95731
23'545.60	8.95951
23'554.55	8.95951

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen Fr.</i>	<i>Steuer Fr.</i>	<i>Satz %</i>
263'000	27'355.00	10.40114
263'100	27'367.00	10.40175
263'200	27'379.00	10.40236
263'300	27'391.00	10.40296
263'400	27'403.00	10.40357
263'500	27'415.00	10.40417
263'600	27'427.00	10.40478
263'700	27'439.00	10.40538
263'800	27'451.00	10.40599
263'900	27'463.00	10.40659
264'000	27'475.00	10.40720
264'100	27'487.00	10.40780
264'200	27'499.00	10.40840
264'300	27'511.00	10.40900
264'400	27'523.00	10.40961
264'500	27'535.00	10.41021
264'600	27'547.00	10.41081
264'700	27'559.00	10.41141
264'800	27'571.00	10.41201
264'900	27'583.00	10.41261
265'000	27'595.00	10.41321
265'100	27'607.00	10.41381
265'200	27'619.00	10.41440
265'300	27'631.00	10.41500
265'400	27'643.00	10.41560
265'500	27'655.00	10.41620
265'600	27'667.00	10.41679
265'700	27'679.00	10.41739
265'800	27'691.00	10.41798
265'900	27'703.00	10.41858
266'000	27'715.00	10.41917
266'100	27'727.00	10.41977
266'200	27'739.00	10.42036
266'300	27'751.00	10.42095
266'400	27'763.00	10.42155
266'500	27'775.00	10.42214
266'600	27'787.00	10.42273
266'700	27'799.00	10.42332
266'800	27'811.00	10.42391
266'900	27'823.00	10.42450
267'000	27'835.00	10.42509
267'100	27'847.00	10.42568
267'200	27'859.00	10.42627
267'300	27'871.00	10.42686
267'400	27'883.00	10.42745
267'500	27'895.00	10.42804
267'600	27'907.00	10.42862
267'700	27'919.00	10.42921
267'800	27'931.00	10.42980
267'900	27'943.00	10.43038
268'000	27'955.00	10.43097
268'100	27'967.00	10.43156
268'200	27'979.00	10.43214
268'300	27'991.00	10.43272
268'400	28'003.00	10.43331
268'500	28'015.00	10.43389

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer Fr.</i>	<i>Satz %</i>
23'569.30	8.96171
23'578.25	8.96171
23'593.00	8.96390
23'601.95	8.96390
23'616.70	8.96609
23'625.65	8.96609
23'640.40	8.96828
23'649.35	8.96828
23'664.05	8.97046
23'673.05	8.97046
23'687.75	8.97264
23'702.50	8.97482
23'711.45	8.97482
23'726.20	8.97699
23'735.15	8.97699
23'749.90	8.97917
23'758.90	8.97917
23'773.60	8.98134
23'782.60	8.98134
23'797.30	8.98350
23'806.30	8.98350
23'821.00	8.98566
23'829.95	8.98566
23'844.70	8.98782
23'853.65	8.98782
23'868.40	8.98998
23'877.40	8.98998
23'892.10	8.99213
23'901.10	8.99213
23'915.80	8.99428
23'930.50	8.99643
23'939.50	8.99643
23'954.20	8.99857
23'963.20	8.99857
23'977.90	9.00071
23'986.90	9.00071
24'001.60	9.00285
24'010.60	9.00285
24'025.30	9.00499
24'034.30	9.00499
24'049.00	9.00712
24'058.00	9.00712
24'072.70	9.00925
24'081.75	9.00925
24'096.40	9.01137
24'105.40	9.01137
24'120.10	9.01349
24'129.10	9.01349
24'143.80	9.01561
24'158.50	9.01773
24'167.50	9.01773
24'182.20	9.01984
24'191.20	9.01984
24'205.90	9.02195
24'214.90	9.02195
24'229.60	9.02406

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
268'600	28'027.00	10.43448
268'700	28'039.00	10.43506
268'800	28'051.00	10.43564
268'900	28'063.00	10.43622
269'000	28'075.00	10.43680
269'100	28'087.00	10.43738
269'200	28'099.00	10.43796
269'300	28'111.00	10.43854
269'400	28'123.00	10.43912
269'500	28'135.00	10.43970
269'600	28'147.00	10.44028
269'700	28'159.00	10.44086
269'800	28'171.00	10.44144
269'900	28'183.00	10.44202
270'000	28'195.00	10.44259
270'100	28'207.00	10.44317
270'200	28'219.00	10.44375
270'300	28'231.00	10.44432
270'400	28'243.00	10.44490
270'500	28'255.00	10.44547
270'600	28'267.00	10.44605
270'700	28'279.00	10.44662
270'800	28'291.00	10.44719
270'900	28'303.00	10.44777
271'000	28'315.00	10.44834
271'100	28'327.00	10.44891
271'200	28'339.00	10.44948
271'300	28'351.00	10.45006
271'400	28'363.00	10.45063
271'500	28'375.00	10.45120
271'600	28'387.00	10.45177
271'700	28'399.00	10.45234
271'800	28'411.00	10.45291
271'900	28'423.00	10.45348
272'000	28'435.00	10.45404
272'100	28'447.00	10.45461
272'200	28'459.00	10.45518
272'300	28'471.00	10.45575
272'400	28'483.00	10.45631
272'500	28'495.00	10.45688
272'600	28'507.00	10.45745
272'700	28'519.00	10.45801
272'800	28'531.00	10.45858
272'900	28'543.00	10.45914
273'000	28'555.00	10.45971
273'100	28'568.00	10.46064
273'200	28'581.00	10.46157
273'300	28'594.00	10.46250
273'400	28'607.00	10.46342
273'500	28'620.00	10.46435
273'600	28'633.00	10.46528
273'700	28'646.00	10.46620
273'800	28'659.00	10.46713
273'900	28'672.00	10.46805
274'000	28'685.00	10.46898
274'100	28'698.00	10.46990

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
24'238.65	9.02406
24'253.30	9.02617
24'262.35	9.02617
24'277.00	9.02827
24'286.05	9.02827
24'300.75	9.03037
24'309.75	9.03037
24'324.40	9.03246
24'333.45	9.03246
24'348.15	9.03456
24'357.15	9.03456
24'371.85	9.03665
24'386.50	9.03873
24'395.55	9.03873
24'410.20	9.04082
24'419.25	9.04082
24'433.90	9.04290
24'442.95	9.04290
24'457.65	9.04498
24'466.65	9.04498
24'481.30	9.04705
24'490.35	9.04705
24'505.00	9.04912
24'514.05	9.04912
24'528.70	9.05119
24'537.80	9.05119
24'552.45	9.05326
24'561.50	9.05326
24'576.15	9.05532
24'585.20	9.05532
24'599.85	9.05738
24'614.50	9.05944
24'623.55	9.05944
24'638.20	9.06150
24'647.30	9.06150
24'661.90	9.06355
24'671.00	9.06355
24'685.65	9.06560
24'694.70	9.06560
24'709.30	9.06764
24'718.40	9.06764
24'733.05	9.06969
24'742.10	9.06969
24'756.75	9.07173
24'765.80	9.07173
24'780.45	9.07376
24'789.50	9.07376
24'804.15	9.07580
24'813.25	9.07580
24'827.85	9.07783
24'842.50	9.07986
24'851.60	9.07986
24'866.20	9.08189
24'875.30	9.08189
24'889.90	9.08391
24'899.00	9.08391

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
274'200	28'711.00	10.47082	24'913.60	9.08593
274'300	28'724.00	10.47175	24'922.70	9.08593
274'400	28'737.00	10.47267	24'937.35	9.08795
274'500	28'750.00	10.47359	24'946.40	9.08795
274'600	28'763.00	10.47451	24'961.05	9.08997
274'700	28'776.00	10.47543	24'970.15	9.08997
274'800	28'789.00	10.47635	24'984.75	9.09198
274'900	28'802.00	10.47726	24'993.85	9.09198
275'000	28'815.00	10.47818	25'008.45	9.09399
275'100	28'828.00	10.47910	25'017.55	9.09399
275'200	28'841.00	10.48001	25'032.15	9.09599
275'300	28'854.00	10.48093	25'041.25	9.09599
275'400	28'867.00	10.48184	25'055.90	9.09800
275'500	28'880.00	10.48276	25'070.50	9.10000
275'600	28'893.00	10.48367	25'079.60	9.10000
275'700	28'906.00	10.48458	25'094.20	9.10200
275'800	28'919.00	10.48550	25'103.30	9.10200
275'900	28'932.00	10.48641	25'117.90	9.10399
276'000	28'945.00	10.48732	25'127.00	9.10399
276'100	28'958.00	10.48823	25'141.65	9.10599
276'200	28'971.00	10.48914	25'150.75	9.10599
276'300	28'984.00	10.49005	25'165.35	9.10798
276'400	28'997.00	10.49096	25'174.45	9.10798
276'500	29'010.00	10.49186	25'189.05	9.10997
276'600	29'023.00	10.49277	25'198.20	9.10997
276'700	29'036.00	10.49368	25'212.75	9.11195
276'800	29'049.00	10.49458	25'221.90	9.11195
276'900	29'062.00	10.49549	25'236.45	9.11393
277'000	29'075.00	10.49639	25'245.60	9.11393
277'100	29'088.00	10.49729	25'260.20	9.11591
277'200	29'101.00	10.49820	25'269.30	9.11591
277'300	29'114.00	10.49910	25'283.90	9.11789
277'400	29'127.00	10.50000	25'298.50	9.11986
277'500	29'140.00	10.50090	25'307.60	9.11986
277'600	29'153.00	10.50180	25'322.20	9.12183
277'700	29'166.00	10.50270	25'331.30	9.12183
277'800	29'179.00	10.50360	25'345.90	9.12380
277'900	29'192.00	10.50450	25'355.05	9.12380
278'000	29'205.00	10.50540	25'369.65	9.12577
278'100	29'218.00	10.50629	25'378.75	9.12577
278'200	29'231.00	10.50719	25'393.35	9.12773
278'300	29'244.00	10.50808	25'402.45	9.12773
278'400	29'257.00	10.50898	25'417.05	9.12969
278'500	29'270.00	10.50987	25'426.20	9.12969
278'600	29'283.00	10.51077	25'440.80	9.13165
278'700	29'296.00	10.51166	25'449.90	9.13165
278'800	29'309.00	10.51255	25'464.50	9.13361
278'900	29'322.00	10.51345	25'473.65	9.13361
279'000	29'335.00	10.51434	25'488.20	9.13556
279'100	29'348.00	10.51523	25'497.35	9.13556
279'200	29'361.00	10.51612	25'511.95	9.13751
279'300	29'374.00	10.51701	25'526.50	9.13946
279'400	29'387.00	10.51790	25'535.65	9.13946
279'500	29'400.00	10.51878	25'550.20	9.14140
279'600	29'413.00	10.51967	25'559.35	9.14140
279'700	29'426.00	10.52056	25'573.90	9.14334

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
279'800	29'439.00	10.52144
279'900	29'452.00	10.52233
280'000	29'465.00	10.52321
280'100	29'478.00	10.52410
280'200	29'491.00	10.52498
280'300	29'504.00	10.52587
280'400	29'517.00	10.52675
280'500	29'530.00	10.52763
280'600	29'543.00	10.52851
280'700	29'556.00	10.52939
280'800	29'569.00	10.53027
280'900	29'582.00	10.53115
281'000	29'595.00	10.53203
281'100	29'608.00	10.53291
281'200	29'621.00	10.53378
281'300	29'634.00	10.53466
281'400	29'647.00	10.53554
281'500	29'660.00	10.53641
281'600	29'673.00	10.53729
281'700	29'686.00	10.53816
281'800	29'699.00	10.53903
281'900	29'712.00	10.53991
282'000	29'725.00	10.54078
282'100	29'738.00	10.54165
282'200	29'751.00	10.54252
282'300	29'764.00	10.54339
282'400	29'777.00	10.54426
282'500	29'790.00	10.54513
282'600	29'803.00	10.54600
282'700	29'816.00	10.54687
282'800	29'829.00	10.54774
282'900	29'842.00	10.54860
283'000	29'855.00	10.54947
283'100	29'868.00	10.55034
283'200	29'881.00	10.55120
283'300	29'894.00	10.55206
283'400	29'907.00	10.55293
283'500	29'920.00	10.55379
283'600	29'933.00	10.55465
283'700	29'946.00	10.55552
283'800	29'959.00	10.55638
283'900	29'972.00	10.55724
284'000	29'985.00	10.55810
284'100	29'998.00	10.55896
284'200	30'011.00	10.55982
284'300	30'024.00	10.56068
284'400	30'037.00	10.56153
284'500	30'050.00	10.56239
284'600	30'063.00	10.56325
284'700	30'076.00	10.56410
284'800	30'089.00	10.56496
284'900	30'102.00	10.56581
285'000	30'115.00	10.56667
285'100	30'128.00	10.56752
285'200	30'141.00	10.56837
285'300	30'154.00	10.56923

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
25'583.05	9.14334
25'597.65	9.14528
25'606.80	9.14528
25'621.35	9.14722
25'630.50	9.14722
25'645.05	9.14915
25'654.20	9.14915
25'668.80	9.15108
25'677.95	9.15108
25'692.50	9.15301
25'701.65	9.15301
25'716.25	9.15494
25'725.40	9.15494
25'739.95	9.15686
25'754.50	9.15878
25'763.65	9.15878
25'778.20	9.16070
25'787.35	9.16070
25'801.95	9.16262
25'811.10	9.16262
25'825.65	9.16453
25'834.80	9.16453
25'849.35	9.16644
25'858.55	9.16644
25'873.10	9.16835
25'882.25	9.16835
25'896.80	9.17026
25'906.00	9.17026
25'920.50	9.17216
25'929.70	9.17216
25'944.25	9.17406
25'953.40	9.17406
25'967.95	9.17596
25'982.50	9.17785
25'991.65	9.17785
26'006.25	9.17975
26'015.40	9.17975
26'029.95	9.18164
26'039.15	9.18164
26'053.65	9.18352
26'062.85	9.18352
26'077.40	9.18541
26'086.55	9.18541
26'101.10	9.18729
26'110.30	9.18729
26'124.80	9.18917
26'134.00	9.18917
26'148.55	9.19105
26'157.75	9.19105
26'172.25	9.19292
26'181.45	9.19292
26'196.00	9.19480
26'210.50	9.19667
26'219.70	9.19667
26'234.20	9.19853
26'243.40	9.19853

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
285'400	30'167.00	10.57008	26'257.95	9.20040
285'500	30'180.00	10.57093	26'267.15	9.20040
285'600	30'193.00	10.57178	26'281.65	9.20226
285'700	30'206.00	10.57263	26'290.85	9.20226
285'800	30'219.00	10.57348	26'305.35	9.20412
285'900	30'232.00	10.57433	26'314.60	9.20412
286'000	30'245.00	10.57517	26'329.10	9.20598
286'100	30'258.00	10.57602	26'338.30	9.20598
286'200	30'271.00	10.57687	26'352.85	9.20784
286'300	30'284.00	10.57772	26'362.05	9.20784
286'400	30'297.00	10.57856	26'376.55	9.20969
286'500	30'310.00	10.57941	26'385.75	9.20969
286'600	30'323.00	10.58025	26'400.25	9.21154
286'700	30'336.00	10.58110	26'409.50	9.21154
286'800	30'349.00	10.58194	26'424.00	9.21339
286'900	30'362.00	10.58278	26'438.50	9.21523
287'000	30'375.00	10.58362	26'447.70	9.21523
287'100	30'388.00	10.58447	26'462.20	9.21707
287'200	30'401.00	10.58531	26'471.45	9.21707
287'300	30'414.00	10.58615	26'485.95	9.21892
287'400	30'427.00	10.58699	26'495.20	9.21892
287'500	30'440.00	10.58783	26'509.65	9.22075
287'600	30'453.00	10.58866	26'518.90	9.22075
287'700	30'466.00	10.58950	26'533.40	9.22259
287'800	30'479.00	10.59034	26'542.60	9.22259
287'900	30'492.00	10.59118	26'557.10	9.22442
288'000	30'505.00	10.59201	26'566.35	9.22442
288'100	30'518.00	10.59285	26'580.85	9.22625
288'200	30'531.00	10.59368	26'590.05	9.22625
288'300	30'544.00	10.59452	26'604.55	9.22808
288'400	30'557.00	10.59535	26'613.80	9.22808
288'500	30'570.00	10.59619	26'628.30	9.22991
288'600	30'583.00	10.59702	26'637.50	9.22991
288'700	30'596.00	10.59785	26'652.00	9.23173
288'800	30'609.00	10.59868	26'666.50	9.23355
288'900	30'622.00	10.59952	26'675.75	9.23355
289'000	30'635.00	10.60035	26'690.20	9.23537
289'100	30'648.00	10.60118	26'699.45	9.23537
289'200	30'661.00	10.60201	26'713.95	9.23719
289'300	30'674.00	10.60283	26'723.20	9.23719
289'400	30'687.00	10.60366	26'737.65	9.23900
289'500	30'700.00	10.60449	26'746.90	9.23900
289'600	30'713.00	10.60532	26'761.40	9.24081
289'700	30'726.00	10.60614	26'770.65	9.24081
289'800	30'739.00	10.60697	26'785.10	9.24262
289'900	30'752.00	10.60780	26'794.35	9.24262
290'000	30'765.00	10.60862	26'808.85	9.24443
290'100	30'778.00	10.60945	26'818.10	9.24443
290'200	30'791.00	10.61027	26'832.55	9.24623
290'300	30'804.00	10.61109	26'841.80	9.24623
290'400	30'817.00	10.61191	26'856.30	9.24804
290'500	30'830.00	10.61274	26'865.55	9.24804
290'600	30'843.00	10.61356	26'880.05	9.24984
290'700	30'856.00	10.61438	26'894.50	9.25163
290'800	30'869.00	10.61520	26'903.75	9.25163
290'900	30'882.00	10.61602	26'918.25	9.25343

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
291'000	30'895.00	10.61684
291'100	30'908.00	10.61766
291'200	30'921.00	10.61848
291'300	30'934.00	10.61929
291'400	30'947.00	10.62011
291'500	30'960.00	10.62093
291'600	30'973.00	10.62174
291'700	30'986.00	10.62256
291'800	30'999.00	10.62337
291'900	31'012.00	10.62419
292'000	31'025.00	10.62500
292'100	31'038.00	10.62581
292'200	31'051.00	10.62663
292'300	31'064.00	10.62744
292'400	31'077.00	10.62825
292'500	31'090.00	10.62906
292'600	31'103.00	10.62987
292'700	31'116.00	10.63068
292'800	31'129.00	10.63149
292'900	31'142.00	10.63230
293'000	31'155.00	10.63311
293'100	31'168.00	10.63391
293'200	31'181.00	10.63472
293'300	31'194.00	10.63553
293'400	31'207.00	10.63633
293'500	31'220.00	10.63714
293'600	31'233.00	10.63794
293'700	31'246.00	10.63875
293'800	31'259.00	10.63955
293'900	31'272.00	10.64035
294'000	31'285.00	10.64116
294'100	31'298.00	10.64196
294'200	31'311.00	10.64276
294'300	31'324.00	10.64356
294'400	31'337.00	10.64436
294'500	31'350.00	10.64516
294'600	31'363.00	10.64596
294'700	31'376.00	10.64676
294'800	31'389.00	10.64756
294'900	31'402.00	10.64836
295'000	31'415.00	10.64915
295'100	31'428.00	10.64995
295'200	31'441.00	10.65075
295'300	31'454.00	10.65154
295'400	31'467.00	10.65234
295'500	31'480.00	10.65313
295'600	31'493.00	10.65392
295'700	31'506.00	10.65472
295'800	31'519.00	10.65551
295'900	31'532.00	10.65630
296'000	31'545.00	10.65709
296'100	31'558.00	10.65789
296'200	31'571.00	10.65868
296'300	31'584.00	10.65947
296'400	31'597.00	10.66026
296'500	31'610.00	10.66105

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
26'927.50	9.25343
26'941.95	9.25522
26'951.20	9.25522
26'965.65	9.25701
26'974.95	9.25701
26'989.40	9.25880
26'998.65	9.25880
27'013.15	9.26059
27'022.40	9.26059
27'036.85	9.26237
27'046.10	9.26237
27'060.60	9.26415
27'069.85	9.26415
27'084.30	9.26593
27'093.60	9.26593
27'108.05	9.26771
27'122.50	9.26948
27'131.75	9.26948
27'146.20	9.27125
27'155.50	9.27125
27'169.95	9.27302
27'179.20	9.27302
27'193.70	9.27479
27'202.95	9.27479
27'217.40	9.27655
27'226.65	9.27655
27'241.15	9.27832
27'250.45	9.27832
27'264.90	9.28008
27'274.15	9.28008
27'288.60	9.28184
27'297.90	9.28184
27'312.30	9.28359
27'321.60	9.28359
27'336.05	9.28535
27'350.50	9.28710
27'359.80	9.28710
27'374.25	9.28885
27'383.55	9.28885
27'397.95	9.29059
27'407.25	9.29059
27'421.70	9.29234
27'431.00	9.29234
27'445.40	9.29408
27'454.70	9.29408
27'469.15	9.29582
27'478.45	9.29582
27'492.90	9.29756
27'502.20	9.29756
27'516.60	9.29929
27'525.90	9.29929
27'540.35	9.30103
27'549.65	9.30103
27'564.10	9.30276
27'578.50	9.30449
27'587.80	9.30449

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
296'600	31'623.00	10.66183	27'602.20	9.30621
296'700	31'636.00	10.66262	27'611.55	9.30621
296'800	31'649.00	10.66341	27'625.95	9.30794
296'900	31'662.00	10.66420	27'635.25	9.30794
297'000	31'675.00	10.66498	27'649.70	9.30966
297'100	31'688.00	10.66577	27'659.00	9.30966
297'200	31'701.00	10.66655	27'673.40	9.31138
297'300	31'714.00	10.66734	27'682.75	9.31138
297'400	31'727.00	10.66812	27'697.15	9.31310
297'500	31'740.00	10.66891	27'706.45	9.31310
297'600	31'753.00	10.66969	27'720.85	9.31481
297'700	31'766.00	10.67047	27'730.20	9.31481
297'800	31'779.00	10.67126	27'744.65	9.31653
297'900	31'792.00	10.67204	27'753.95	9.31653
298'000	31'805.00	10.67282	27'768.35	9.31824
298'100	31'818.00	10.67360	27'777.65	9.31824
298'200	31'831.00	10.67438	27'792.10	9.31995
298'300	31'844.00	10.67516	27'806.50	9.32166
298'400	31'857.00	10.67594	27'815.85	9.32166
298'500	31'870.00	10.67672	27'830.25	9.32336
298'600	31'883.00	10.67749	27'839.55	9.32336
298'700	31'896.00	10.67827	27'853.95	9.32506
298'800	31'909.00	10.67905	27'863.30	9.32506
298'900	31'922.00	10.67983	27'877.70	9.32676
299'000	31'935.00	10.68060	27'887.00	9.32676
299'100	31'948.00	10.68138	27'901.40	9.32846
299'200	31'961.00	10.68215	27'910.75	9.32846
299'300	31'974.00	10.68293	27'925.15	9.33016
299'400	31'987.00	10.68370	27'934.50	9.33016
299'500	32'000.00	10.68447	27'948.90	9.33185
299'600	32'013.00	10.68525	27'958.20	9.33185
299'700	32'026.00	10.68602	27'972.60	9.33354
299'800	32'039.00	10.68679	27'981.95	9.33354
299'900	32'052.00	10.68756	27'996.35	9.33523
300'000	32'065.00	10.68833	28'005.70	9.33523
300'100	32'078.00	10.68910	28'020.10	9.33692
300'200	32'091.00	10.68987	28'034.50	9.33861
300'300	32'104.00	10.69064	28'043.85	9.33861
300'400	32'117.00	10.69141	28'058.25	9.34029
300'500	32'130.00	10.69218	28'067.55	9.34029
300'600	32'143.00	10.69295	28'081.95	9.34197
300'700	32'156.00	10.69371	28'091.30	9.34197
300'800	32'169.00	10.69448	28'105.70	9.34365
300'900	32'182.00	10.69525	28'115.05	9.34365
301'000	32'195.00	10.69601	28'129.45	9.34533
301'100	32'208.00	10.69678	28'138.80	9.34533
301'200	32'221.00	10.69754	28'153.15	9.34700
301'300	32'234.00	10.69831	28'162.50	9.34700
301'400	32'247.00	10.69907	28'176.90	9.34868
301'500	32'260.00	10.69983	28'186.25	9.34868
301'600	32'273.00	10.70060	28'200.65	9.35035
301'700	32'286.00	10.70136	28'210.00	9.35035
301'800	32'299.00	10.70212	28'224.40	9.35202
301'900	32'312.00	10.70288	28'233.75	9.35202
302'000	32'325.00	10.70364	28'248.10	9.35368
302'100	32'338.00	10.70440	28'262.50	9.35535

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
302'200	32'351.00	10.70516
302'300	32'364.00	10.70592
302'400	32'377.00	10.70668
302'500	32'390.00	10.70744
302'600	32'403.00	10.70820
302'700	32'416.00	10.70895
302'800	32'429.00	10.70971
302'900	32'442.00	10.71047
303'000	32'455.00	10.71122
303'100	32'468.00	10.71198
303'200	32'481.00	10.71273
303'300	32'494.00	10.71348
303'400	32'507.00	10.71424
303'500	32'520.00	10.71499
303'600	32'533.00	10.71574
303'700	32'546.00	10.71650
303'800	32'559.00	10.71725
303'900	32'572.00	10.71800
304'000	32'585.00	10.71875
304'100	32'598.00	10.71950
304'200	32'611.00	10.72025
304'300	32'624.00	10.72100
304'400	32'637.00	10.72175
304'500	32'650.00	10.72250
304'600	32'663.00	10.72324
304'700	32'676.00	10.72399
304'800	32'689.00	10.72474
304'900	32'702.00	10.72548
305'000	32'715.00	10.72623
305'100	32'728.00	10.72697
305'200	32'741.00	10.72772
305'300	32'754.00	10.72846
305'400	32'767.00	10.72921
305'500	32'780.00	10.72995
305'600	32'793.00	10.73069
305'700	32'806.00	10.73144
305'800	32'819.00	10.73218
305'900	32'832.00	10.73292
306'000	32'845.00	10.73366
306'100	32'858.00	10.73440
306'200	32'871.00	10.73514
306'300	32'884.00	10.73588
306'400	32'897.00	10.73662
306'500	32'910.00	10.73736
306'600	32'923.00	10.73810
306'700	32'936.00	10.73883
306'800	32'949.00	10.73957
306'900	32'962.00	10.74031
307'000	32'975.00	10.74104
307'100	32'988.00	10.74178
307'200	33'001.00	10.74251
307'300	33'014.00	10.74325
307'400	33'027.00	10.74398
307'500	33'040.00	10.74472
307'600	33'053.00	10.74545
307'700	33'066.00	10.74618

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
28'271.85	9.35535
28'286.25	9.35701
28'295.60	9.35701
28'310.00	9.35867
28'319.35	9.35867
28'333.70	9.36033
28'343.10	9.36033
28'357.45	9.36198
28'366.80	9.36198
28'381.20	9.36364
28'390.55	9.36364
28'404.90	9.36529
28'414.30	9.36529
28'428.65	9.36694
28'438.05	9.36694
28'452.40	9.36859
28'461.80	9.36859
28'476.15	9.37023
28'490.50	9.37188
28'499.90	9.37188
28'514.25	9.37352
28'523.60	9.37352
28'538.00	9.37516
28'547.35	9.37516
28'561.70	9.37679
28'571.10	9.37679
28'585.45	9.37843
28'594.85	9.37843
28'609.20	9.38006
28'618.55	9.38006
28'632.90	9.38169
28'642.30	9.38169
28'656.65	9.38332
28'666.05	9.38332
28'680.40	9.38495
28'689.80	9.38495
28'704.15	9.38658
28'718.50	9.38820
28'727.90	9.38820
28'742.25	9.38982
28'751.65	9.38982
28'766.00	9.39144
28'775.35	9.39144
28'789.75	9.39306
28'799.10	9.39306
28'813.45	9.39467
28'822.85	9.39467
28'837.20	9.39628
28'846.60	9.39628
28'860.95	9.39790
28'870.35	9.39790
28'884.70	9.39951
28'894.10	9.39951
28'908.40	9.40111
28'917.80	9.40111
28'932.15	9.40272

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
307'800	33'079.00	10.74691	28'946.50	9.40432
307'900	33'092.00	10.74765	28'955.90	9.40432
308'000	33'105.00	10.74838	28'970.25	9.40592
308'100	33'118.00	10.74911	28'979.65	9.40592
308'200	33'131.00	10.74984	28'994.00	9.40752
308'300	33'144.00	10.75057	29'003.40	9.40752
308'400	33'157.00	10.75130	29'017.75	9.40912
308'500	33'170.00	10.75203	29'027.15	9.40912
308'600	33'183.00	10.75275	29'041.45	9.41071
308'700	33'196.00	10.75348	29'050.85	9.41071
308'800	33'209.00	10.75421	29'065.20	9.41231
308'900	33'222.00	10.75494	29'074.65	9.41231
309'000	33'235.00	10.75566	29'088.95	9.41390
309'100	33'248.00	10.75639	29'098.35	9.41390
309'200	33'261.00	10.75712	29'112.70	9.41549
309'300	33'274.00	10.75784	29'122.10	9.41549
309'400	33'287.00	10.75856	29'136.45	9.41708
309'500	33'300.00	10.75929	29'145.85	9.41708
309'600	33'313.00	10.76001	29'160.15	9.41866
309'700	33'326.00	10.76074	29'174.50	9.42025
309'800	33'339.00	10.76146	29'183.95	9.42025
309'900	33'352.00	10.76218	29'198.25	9.42183
310'000	33'365.00	10.76290	29'207.65	9.42183
310'100	33'378.00	10.76362	29'222.00	9.42341
310'200	33'391.00	10.76435	29'231.40	9.42341
310'300	33'404.00	10.76507	29'245.70	9.42498
310'400	33'417.00	10.76579	29'255.15	9.42498
310'500	33'430.00	10.76651	29'269.45	9.42656
310'600	33'443.00	10.76722	29'278.90	9.42656
310'700	33'456.00	10.76794	29'293.20	9.42813
310'800	33'469.00	10.76866	29'302.65	9.42813
310'900	33'482.00	10.76938	29'316.95	9.42971
311'000	33'495.00	10.77010	29'326.40	9.42971
311'100	33'508.00	10.77081	29'340.70	9.43128
311'200	33'521.00	10.77153	29'350.15	9.43128
311'300	33'534.00	10.77225	29'364.45	9.43284
311'400	33'547.00	10.77296	29'373.85	9.43284
311'500	33'560.00	10.77368	29'388.20	9.43441
311'600	33'573.00	10.77439	29'402.50	9.43598
311'700	33'586.00	10.77510	29'411.95	9.43598
311'800	33'599.00	10.77582	29'426.25	9.43754
311'900	33'612.00	10.77653	29'435.70	9.43754
312'000	33'625.00	10.77724	29'450.00	9.43910
312'100	33'638.00	10.77796	29'459.45	9.43910
312'200	33'651.00	10.77867	29'473.75	9.44066
312'300	33'664.00	10.77938	29'483.20	9.44066
312'400	33'677.00	10.78009	29'497.45	9.44221
312'500	33'690.00	10.78080	29'506.90	9.44221
312'600	33'703.00	10.78151	29'521.25	9.44377
312'700	33'716.00	10.78222	29'530.65	9.44377
312'800	33'729.00	10.78293	29'544.95	9.44532
312'900	33'742.00	10.78364	29'554.40	9.44532
313'000	33'755.00	10.78435	29'568.70	9.44687
313'100	33'768.00	10.78505	29'578.15	9.44687
313'200	33'781.00	10.78576	29'592.45	9.44842
313'300	33'794.00	10.78647	29'601.90	9.44842

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
313'400	33'807.00	10.78717
313'500	33'820.00	10.78788
313'600	33'833.00	10.78858
313'700	33'846.00	10.78929
313'800	33'859.00	10.78999
313'900	33'872.00	10.79070
314'000	33'885.00	10.79140
314'100	33'898.00	10.79210
314'200	33'911.00	10.79281
314'300	33'924.00	10.79351
314'400	33'937.00	10.79421
314'500	33'950.00	10.79491
314'600	33'963.00	10.79561
314'700	33'976.00	10.79631
314'800	33'989.00	10.79701
314'900	34'002.00	10.79771
315'000	34'015.00	10.79841
315'100	34'028.00	10.79911
315'200	34'041.00	10.79981
315'300	34'054.00	10.80051
315'400	34'067.00	10.80120
315'500	34'080.00	10.80190
315'600	34'093.00	10.80260
315'700	34'106.00	10.80329
315'800	34'119.00	10.80399
315'900	34'132.00	10.80469
316'000	34'145.00	10.80538
316'100	34'158.00	10.80607
316'200	34'171.00	10.80677
316'300	34'184.00	10.80746
316'400	34'197.00	10.80815
316'500	34'210.00	10.80885
316'600	34'223.00	10.80954
316'700	34'236.00	10.81023
316'800	34'249.00	10.81092
316'900	34'262.00	10.81161
317'000	34'275.00	10.81230
317'100	34'288.00	10.81299
317'200	34'301.00	10.81368
317'300	34'314.00	10.81437
317'400	34'327.00	10.81506
317'500	34'340.00	10.81575
317'600	34'353.00	10.81644
317'700	34'366.00	10.81712
317'800	34'379.00	10.81781
317'900	34'392.00	10.81850
318'000	34'405.00	10.81918
318'100	34'418.00	10.81987
318'200	34'431.00	10.82055
318'300	34'444.00	10.82124
318'400	34'457.00	10.82192
318'500	34'470.00	10.82261
318'600	34'483.00	10.82329
318'700	34'496.00	10.82397
318'800	34'509.00	10.82465
318'900	34'522.00	10.82534

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
29'616.20	9.44997
29'630.50	9.45152
29'639.95	9.45152
29'654.25	9.45306
29'663.70	9.45306
29'678.00	9.45460
29'687.45	9.45460
29'701.75	9.45614
29'711.20	9.45614
29'725.50	9.45768
29'734.95	9.45768
29'749.20	9.45921
29'758.65	9.45921
29'773.00	9.46075
29'782.45	9.46075
29'796.70	9.46228
29'806.20	9.46228
29'820.45	9.46381
29'829.95	9.46381
29'844.20	9.46534
29'858.50	9.46687
29'867.95	9.46687
29'882.25	9.46839
29'891.70	9.46839
29'906.00	9.46992
29'915.50	9.46992
29'929.75	9.47144
29'939.20	9.47144
29'953.50	9.47296
29'962.95	9.47296
29'977.20	9.47447
29'986.70	9.47447
30'001.00	9.47599
30'010.45	9.47599
30'024.70	9.47750
30'034.20	9.47750
30'048.50	9.47902
30'057.95	9.47902
30'072.25	9.48053
30'086.50	9.48204
30'096.00	9.48204
30'110.25	9.48354
30'119.70	9.48354
30'134.00	9.48505
30'143.50	9.48505
30'157.75	9.48655
30'167.25	9.48655
30'181.50	9.48805
30'191.00	9.48805
30'205.25	9.48955
30'214.75	9.48955
30'229.00	9.49105
30'238.50	9.49105
30'252.75	9.49255
30'262.25	9.49255
30'276.50	9.49404

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
319'000	34'535.00	10.82602	30'286.00	9.49404
319'100	34'548.00	10.82670	30'300.25	9.49553
319'200	34'561.00	10.82738	30'314.50	9.49702
319'300	34'574.00	10.82806	30'324.00	9.49702
319'400	34'587.00	10.82874	30'338.25	9.49851
319'500	34'600.00	10.82942	30'347.75	9.49851
319'600	34'613.00	10.83010	30'362.00	9.50000
319'700	34'626.00	10.83078	30'371.50	9.50000
319'800	34'639.00	10.83146	30'385.75	9.50149
319'900	34'652.00	10.83214	30'395.25	9.50149
320'000	34'665.00	10.83281	30'409.50	9.50297
320'100	34'678.00	10.83349	30'419.00	9.50297
320'200	34'691.00	10.83417	30'433.25	9.50445
320'300	34'704.00	10.83484	30'442.75	9.50445
320'400	34'717.00	10.83552	30'457.00	9.50593
320'500	34'730.00	10.83619	30'466.50	9.50593
320'600	34'743.00	10.83687	30'480.75	9.50741
320'700	34'756.00	10.83754	30'490.25	9.50741
320'800	34'769.00	10.83822	30'504.50	9.50889
320'900	34'782.00	10.83889	30'514.05	9.50889
321'000	34'795.00	10.83956	30'528.25	9.51036
321'100	34'808.00	10.84024	30'542.50	9.51183
321'200	34'821.00	10.84091	30'552.00	9.51183
321'300	34'834.00	10.84158	30'566.25	9.51331
321'400	34'847.00	10.84225	30'575.80	9.51331
321'500	34'860.00	10.84292	30'590.00	9.51478
321'600	34'873.00	10.84359	30'599.55	9.51478
321'700	34'886.00	10.84426	30'613.75	9.51624
321'800	34'899.00	10.84493	30'623.25	9.51624
321'900	34'912.00	10.84560	30'637.50	9.51771
322'000	34'925.00	10.84627	30'647.05	9.51771
322'100	34'938.00	10.84694	30'661.25	9.51917
322'200	34'951.00	10.84761	30'670.75	9.51917
322'300	34'964.00	10.84828	30'685.00	9.52064
322'400	34'977.00	10.84895	30'694.55	9.52064
322'500	34'990.00	10.84961	30'708.75	9.52210
322'600	35'003.00	10.85028	30'718.30	9.52210
322'700	35'016.00	10.85095	30'732.55	9.52356
322'800	35'029.00	10.85161	30'742.05	9.52356
322'900	35'042.00	10.85228	30'756.25	9.52501
323'000	35'055.00	10.85294	30'770.50	9.52647
323'100	35'068.00	10.85361	30'780.00	9.52647
323'200	35'081.00	10.85427	30'794.25	9.52792
323'300	35'094.00	10.85493	30'803.75	9.52792
323'400	35'107.00	10.85560	30'818.00	9.52938
323'500	35'120.00	10.85626	30'827.55	9.52938
323'600	35'133.00	10.85692	30'841.75	9.53083
323'700	35'146.00	10.85758	30'851.30	9.53083
323'800	35'159.00	10.85825	30'865.50	9.53228
323'900	35'172.00	10.85891	30'875.05	9.53228
324'000	35'185.00	10.85957	30'889.25	9.53372
324'100	35'198.00	10.86023	30'898.80	9.53372
324'200	35'211.00	10.86089	30'913.00	9.53517
324'300	35'224.00	10.86155	30'922.55	9.53517
324'400	35'237.00	10.86221	30'936.75	9.53661
324'500	35'250.00	10.86287	30'946.30	9.53661

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
324'600	35'263.00	10.86352
324'700	35'276.00	10.86418
324'800	35'289.00	10.86484
324'900	35'302.00	10.86550
325'000	35'315.00	10.86615
325'100	35'328.00	10.86681
325'200	35'341.00	10.86747
325'300	35'354.00	10.86812
325'400	35'367.00	10.86878
325'500	35'380.00	10.86943
325'600	35'393.00	10.87009
325'700	35'406.00	10.87074
325'800	35'419.00	10.87139
325'900	35'432.00	10.87205
326'000	35'445.00	10.87270
326'100	35'458.00	10.87335
326'200	35'471.00	10.87400
326'300	35'484.00	10.87466
326'400	35'497.00	10.87531
326'500	35'510.00	10.87596
326'600	35'523.00	10.87661
326'700	35'536.00	10.87726
326'800	35'549.00	10.87791
326'900	35'562.00	10.87856
327'000	35'575.00	10.87920
327'100	35'588.00	10.87985
327'200	35'601.00	10.88050
327'300	35'614.00	10.88115
327'400	35'627.00	10.88180
327'500	35'640.00	10.88244
327'600	35'653.00	10.88309
327'700	35'666.00	10.88374
327'800	35'679.00	10.88438
327'900	35'692.00	10.88503
328'000	35'705.00	10.88567
328'100	35'718.00	10.88632
328'200	35'731.00	10.88696
328'300	35'744.00	10.88760
328'400	35'757.00	10.88825
328'500	35'770.00	10.88889
328'600	35'783.00	10.88953
328'700	35'796.00	10.89017
328'800	35'809.00	10.89082
328'900	35'822.00	10.89146
329'000	35'835.00	10.89210
329'100	35'848.00	10.89274
329'200	35'861.00	10.89338
329'300	35'874.00	10.89402
329'400	35'887.00	10.89466
329'500	35'900.00	10.89530
329'600	35'913.00	10.89593
329'700	35'926.00	10.89657
329'800	35'939.00	10.89721
329'900	35'952.00	10.89785
330'000	35'965.00	10.89848
330'100	35'978.00	10.89912

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
30'960.55	9.53806
30'970.10	9.53806
30'984.30	9.53950
30'998.50	9.54094
31'008.05	9.54094
31'022.25	9.54237
31'031.80	9.54237
31'046.00	9.54381
31'055.55	9.54381
31'069.75	9.54524
31'079.30	9.54524
31'093.50	9.54667
31'103.05	9.54667
31'117.25	9.54810
31'126.80	9.54810
31'141.00	9.54953
31'150.55	9.54953
31'164.80	9.55096
31'174.35	9.55096
31'188.55	9.55239
31'198.10	9.55239
31'212.30	9.55381
31'226.50	9.55523
31'236.05	9.55523
31'250.25	9.55665
31'259.80	9.55665
31'274.00	9.55807
31'283.55	9.55807
31'297.75	9.55949
31'307.35	9.55949
31'321.50	9.56090
31'331.05	9.56090
31'345.30	9.56232
31'354.85	9.56232
31'369.05	9.56373
31'378.60	9.56373
31'392.80	9.56514
31'402.35	9.56514
31'416.55	9.56655
31'426.10	9.56655
31'440.30	9.56796
31'454.50	9.56936
31'464.05	9.56936
31'478.25	9.57077
31'487.85	9.57077
31'502.00	9.57217
31'511.60	9.57217
31'525.75	9.57357
31'535.35	9.57357
31'549.55	9.57497
31'559.10	9.57497
31'573.30	9.57637
31'582.85	9.57637
31'597.05	9.57776
31'606.60	9.57776
31'620.80	9.57916

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
330'200	35'991.00	10.89976	31'630.40	9.57916
330'300	36'004.00	10.90039	31'644.55	9.58055
330'400	36'017.00	10.90103	31'654.15	9.58055
330'500	36'030.00	10.90166	31'668.30	9.58194
330'600	36'043.00	10.90230	31'682.50	9.58333
330'700	36'056.00	10.90293	31'692.05	9.58333
330'800	36'069.00	10.90357	31'706.25	9.58472
330'900	36'082.00	10.90420	31'715.85	9.58472
331'000	36'095.00	10.90483	31'730.00	9.58611
331'100	36'108.00	10.90547	31'739.60	9.58611
331'200	36'121.00	10.90610	31'753.75	9.58749
331'300	36'134.00	10.90673	31'763.35	9.58749
331'400	36'147.00	10.90736	31'777.55	9.58888
331'500	36'160.00	10.90799	31'787.15	9.58888
331'600	36'173.00	10.90862	31'801.30	9.59026
331'700	36'186.00	10.90926	31'810.90	9.59026
331'800	36'199.00	10.90989	31'825.05	9.59164
331'900	36'212.00	10.91052	31'834.65	9.59164
332'000	36'225.00	10.91114	31'848.85	9.59302
332'100	36'238.00	10.91177	31'858.40	9.59302
332'200	36'251.00	10.91240	31'872.55	9.59439
332'300	36'264.00	10.91303	31'882.15	9.59439
332'400	36'277.00	10.91366	31'896.35	9.59577
332'500	36'290.00	10.91429	31'910.50	9.59714
332'600	36'303.00	10.91491	31'920.10	9.59714
332'700	36'316.00	10.91554	31'934.30	9.59852
332'800	36'329.00	10.91617	31'943.85	9.59852
332'900	36'342.00	10.91679	31'958.05	9.59989
333'000	36'355.00	10.91742	31'967.65	9.59989
333'100	36'368.00	10.91804	31'981.75	9.60125
333'200	36'381.00	10.91867	31'991.35	9.60125
333'300	36'394.00	10.91929	32'005.55	9.60262
333'400	36'407.00	10.91992	32'015.15	9.60262
333'500	36'420.00	10.92054	32'029.30	9.60399
333'600	36'433.00	10.92116	32'038.90	9.60399
333'700	36'446.00	10.92179	32'053.05	9.60535
333'800	36'459.00	10.92241	32'062.65	9.60535
333'900	36'472.00	10.92303	32'076.85	9.60672
334'000	36'485.00	10.92365	32'086.45	9.60672
334'100	36'498.00	10.92427	32'100.60	9.60808
334'200	36'511.00	10.92490	32'110.20	9.60808
334'300	36'524.00	10.92552	32'124.35	9.60944
334'400	36'537.00	10.92614	32'138.50	9.61080
334'500	36'550.00	10.92676	32'148.15	9.61080
334'600	36'563.00	10.92738	32'162.25	9.61215
334'700	36'576.00	10.92800	32'171.85	9.61215
334'800	36'589.00	10.92861	32'186.05	9.61351
334'900	36'602.00	10.92923	32'195.65	9.61351
335'000	36'615.00	10.92985	32'209.80	9.61486
335'100	36'628.00	10.93047	32'219.40	9.61486
335'200	36'641.00	10.93109	32'233.55	9.61621
335'300	36'654.00	10.93170	32'243.15	9.61621
335'400	36'667.00	10.93232	32'257.30	9.61756
335'500	36'680.00	10.93294	32'266.90	9.61756
335'600	36'693.00	10.93355	32'281.05	9.61891
335'700	36'706.00	10.93417	32'290.70	9.61891

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
335'800	36'719.00	10.93478
335'900	36'732.00	10.93540
336'000	36'745.00	10.93601
336'100	36'758.00	10.93663
336'200	36'771.00	10.93724
336'300	36'784.00	10.93785
336'400	36'797.00	10.93847
336'500	36'810.00	10.93908
336'600	36'823.00	10.93969
336'700	36'836.00	10.94030
336'800	36'849.00	10.94091
336'900	36'862.00	10.94153
337'000	36'875.00	10.94214
337'100	36'888.00	10.94275
337'200	36'901.00	10.94336
337'300	36'914.00	10.94397
337'400	36'927.00	10.94458
337'500	36'940.00	10.94519
337'600	36'953.00	10.94579
337'700	36'966.00	10.94640
337'800	36'979.00	10.94701
337'900	36'992.00	10.94762
338'000	37'005.00	10.94822
338'100	37'018.00	10.94883
338'200	37'031.00	10.94944
338'300	37'044.00	10.95004
338'400	37'057.00	10.95065
338'500	37'070.00	10.95126
338'600	37'083.00	10.95186
338'700	37'096.00	10.95247
338'800	37'109.00	10.95307
338'900	37'122.00	10.95367
339'000	37'135.00	10.95428
339'100	37'148.00	10.95488
339'200	37'161.00	10.95548
339'300	37'174.00	10.95609
339'400	37'187.00	10.95669
339'500	37'200.00	10.95729
339'600	37'213.00	10.95789
339'700	37'226.00	10.95849
339'800	37'239.00	10.95909
339'900	37'252.00	10.95969
340'000	37'265.00	10.96029
340'100	37'278.00	10.96089
340'200	37'291.00	10.96149
340'300	37'304.00	10.96209
340'400	37'317.00	10.96269
340'500	37'330.00	10.96329
340'600	37'343.00	10.96389
340'700	37'356.00	10.96448
340'800	37'369.00	10.96508
340'900	37'382.00	10.96568
341'000	37'395.00	10.96628
341'100	37'408.00	10.96687
341'200	37'421.00	10.96747
341'300	37'434.00	10.96806

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
32'304.85	9.62026
32'314.45	9.62026
32'328.60	9.62161
32'338.25	9.62161
32'352.35	9.62295
32'366.50	9.62429
32'376.10	9.62429
32'390.30	9.62564
32'399.90	9.62564
32'414.05	9.62698
32'423.65	9.62698
32'437.80	9.62831
32'447.40	9.62831
32'461.55	9.62965
32'471.20	9.62965
32'485.35	9.63099
32'494.95	9.63099
32'509.10	9.63232
32'518.70	9.63232
32'532.85	9.63365
32'542.45	9.63365
32'556.60	9.63498
32'566.25	9.63498
32'580.35	9.63631
32'594.50	9.63764
32'604.15	9.63764
32'618.25	9.63897
32'627.90	9.63897
32'642.00	9.64029
32'651.65	9.64029
32'665.80	9.64162
32'675.45	9.64162
32'689.55	9.64294
32'699.20	9.64294
32'713.35	9.64426
32'722.95	9.64426
32'737.10	9.64558
32'746.75	9.64558
32'760.85	9.64689
32'770.50	9.64689
32'784.60	9.64821
32'794.25	9.64821
32'808.35	9.64952
32'822.50	9.65084
32'832.15	9.65084
32'846.25	9.65215
32'855.90	9.65215
32'870.05	9.65346
32'879.70	9.65346
32'893.80	9.65477
32'903.45	9.65477
32'917.60	9.65608
32'927.25	9.65608
32'941.30	9.65738
32'951.00	9.65738
32'965.10	9.65869

Alleinstehende			Verheiratete, Einzeltern	
<i>Art. 38 Abs. 1 StG</i>			<i>Art. 38 Abs. 2 StG</i>	
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>	<i>Fr.</i>	<i>%</i>
341'400	37'447.00	10.96866	32'974.75	9.65869
341'500	37'460.00	10.96925	32'988.85	9.65999
341'600	37'473.00	10.96985	32'998.55	9.65999
341'700	37'486.00	10.97044	33'012.65	9.66129
341'800	37'499.00	10.97104	33'022.30	9.66129
341'900	37'512.00	10.97163	33'036.40	9.66259
342'000	37'525.00	10.97222	33'050.50	9.66389
342'100	37'538.00	10.97281	33'060.15	9.66389
342'200	37'551.00	10.97341	33'074.30	9.66519
342'300	37'564.00	10.97400	33'083.95	9.66519
342'400	37'577.00	10.97459	33'098.05	9.66648
342'500	37'590.00	10.97518	33'107.70	9.66648
342'600	37'603.00	10.97577	33'121.80	9.66778
342'700	37'616.00	10.97636	33'131.50	9.66778
342'800	37'629.00	10.97695	33'145.55	9.66907
342'900	37'642.00	10.97754	33'155.25	9.66907
343'000	37'655.00	10.97813	33'169.35	9.67036
343'100	37'668.00	10.97872	33'179.00	9.67036
343'200	37'681.00	10.97931	33'193.10	9.67165
343'300	37'694.00	10.97990	33'202.75	9.67165
343'400	37'707.00	10.98049	33'216.90	9.67294
343'500	37'720.00	10.98108	33'226.55	9.67294
343'600	37'733.00	10.98166	33'240.65	9.67423
343'700	37'746.00	10.98225	33'250.35	9.67423
343'800	37'759.00	10.98284	33'264.40	9.67551
343'900	37'772.00	10.98343	33'278.50	9.67680
344'000	37'785.00	10.98401	33'288.20	9.67680
344'100	37'798.00	10.98460	33'302.25	9.67808
344'200	37'811.00	10.98518	33'311.95	9.67808
344'300	37'824.00	10.98577	33'326.05	9.67936
344'400	37'837.00	10.98635	33'335.70	9.67936
344'500	37'850.00	10.98694	33'349.80	9.68064
344'600	37'863.00	10.98752	33'359.50	9.68064
344'700	37'876.00	10.98811	33'373.60	9.68192
344'800	37'889.00	10.98869	33'383.25	9.68192
344'900	37'902.00	10.98927	33'397.35	9.68320
345'000	37'915.00	10.98986	33'407.05	9.68320
345'100	37'928.00	10.99044	33'421.10	9.68447
345'200	37'941.00	10.99102	33'430.80	9.68447
345'300	37'954.00	10.99160	33'444.90	9.68575
345'400	37'967.00	10.99218	33'454.60	9.68575
345'500	37'980.00	10.99276	33'468.65	9.68702
345'600	37'993.00	10.99334	33'478.35	9.68702
345'700	38'006.00	10.99393	33'492.40	9.68829
345'800	38'019.00	10.99451	33'506.50	9.68956
345'900	38'032.00	10.99509	33'516.20	9.68956
346'000	38'045.00	10.99566	33'530.25	9.69083
346'100	38'058.00	10.99624	33'539.95	9.69083
346'200	38'071.00	10.99682	33'554.05	9.69210
346'300	38'084.00	10.99740	33'563.75	9.69210
346'400	38'097.00	10.99798	33'577.80	9.69336
346'500	38'110.00	10.99856	33'587.50	9.69336
346'600	38'123.00	10.99913	33'601.60	9.69463
346'700	38'136.00	10.99971	33'611.30	9.69463
346'800	38'149.00	11.00029	33'625.35	9.69589
346'900	38'162.00	11.00086	33'635.05	9.69589

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
347'000	38'175.00	11.00144
347'100	38'188.00	11.00202
347'200	38'201.00	11.00259
347'300	38'214.00	11.00317
347'400	38'227.00	11.00374
347'500	38'240.00	11.00432
347'600	38'253.00	11.00489
347'700	38'266.00	11.00546
347'800	38'279.00	11.00604
347'900	38'292.00	11.00661
348'000	38'305.00	11.00718
348'100	38'318.00	11.00776
348'200	38'331.00	11.00833
348'300	38'344.00	11.00890
348'400	38'357.00	11.00947
348'500	38'370.00	11.01004
348'600	38'383.00	11.01061
348'700	38'396.00	11.01118
348'800	38'409.00	11.01175
348'900	38'422.00	11.01232
349'000	38'435.00	11.01289
349'100	38'448.00	11.01346
349'200	38'461.00	11.01403
349'300	38'474.00	11.01460
349'400	38'487.00	11.01517
349'500	38'500.00	11.01574
349'600	38'513.00	11.01630
349'700	38'526.00	11.01687
349'800	38'539.00	11.01744
349'900	38'552.00	11.01801
350'000	38'565.00	11.01857
350'100	38'578.00	11.01914
350'200	38'591.00	11.01970
350'300	38'604.00	11.02027
350'400	38'617.00	11.02083
350'500	38'630.00	11.02140
350'600	38'643.00	11.02196
350'700	38'656.00	11.02253
350'800	38'669.00	11.02309
350'900	38'682.00	11.02365
351'000	38'695.00	11.02422
351'100	38'708.00	11.02478
351'200	38'721.00	11.02534
351'300	38'734.00	11.02590
351'400	38'747.00	11.02647
351'500	38'760.00	11.02703
351'600	38'773.00	11.02759
351'700	38'786.00	11.02815
351'800	38'799.00	11.02871
351'900	38'812.00	11.02927
352'000	38'825.00	11.02983
352'100	38'838.00	11.03039
352'200	38'851.00	11.03095
352'300	38'864.00	11.03151
352'400	38'877.00	11.03207
352'500	38'890.00	11.03262

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
33'649.10	9.69715
33'658.80	9.69715
33'672.90	9.69841
33'682.60	9.69841
33'696.65	9.69967
33'706.35	9.69967
33'720.45	9.70093
33'734.50	9.70219
33'744.20	9.70219
33'758.25	9.70344
33'767.95	9.70344
33'782.05	9.70469
33'791.75	9.70469
33'805.80	9.70595
33'815.55	9.70595
33'829.60	9.70720
33'839.30	9.70720
33'853.35	9.70845
33'863.05	9.70845
33'877.10	9.70969
33'886.80	9.70969
33'900.90	9.71094
33'910.60	9.71094
33'924.70	9.71219
33'934.40	9.71219
33'948.45	9.71343
33'962.50	9.71467
33'972.20	9.71467
33'986.30	9.71592
33'996.00	9.71592
34'010.05	9.71716
34'019.80	9.71716
34'033.80	9.71839
34'043.50	9.71839
34'057.60	9.71963
34'067.30	9.71963
34'081.35	9.72087
34'091.10	9.72087
34'105.15	9.72210
34'114.85	9.72210
34'128.90	9.72334
34'138.65	9.72334
34'152.70	9.72457
34'162.40	9.72457
34'176.45	9.72580
34'190.50	9.72703
34'200.25	9.72703
34'214.25	9.72825
34'224.00	9.72825
34'238.05	9.72948
34'247.75	9.72948
34'261.85	9.73071
34'271.55	9.73071
34'285.60	9.73193
34'295.30	9.73193
34'309.35	9.73315

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen Fr.</i>	<i>Steuer Fr.</i>	<i>Satz %</i>
352'600	38'903.00	11.03318
352'700	38'916.00	11.03374
352'800	38'929.00	11.03430
352'900	38'942.00	11.03485
353'000	38'955.00	11.03541
353'100	38'968.00	11.03597
353'200	38'981.00	11.03652
353'300	38'994.00	11.03708
353'400	39'007.00	11.03763
353'500	39'020.00	11.03819
353'600	39'033.00	11.03874
353'700	39'046.00	11.03930
353'800	39'059.00	11.03985
353'900	39'072.00	11.04041
354'000	39'085.00	11.04096
354'100	39'098.00	11.04151
354'200	39'111.00	11.04207
354'300	39'124.00	11.04262
354'400	39'137.00	11.04317
354'500	39'150.00	11.04372
354'600	39'163.00	11.04428
354'700	39'176.00	11.04483
354'800	39'189.00	11.04538
354'900	39'202.00	11.04593
355'000	39'215.00	11.04648
355'100	39'228.00	11.04703
355'200	39'241.00	11.04758
355'300	39'254.00	11.04813
355'400	39'267.00	11.04868
355'500	39'280.00	11.04923
355'600	39'293.00	11.04978
355'700	39'306.00	11.05032
355'800	39'319.00	11.05087
355'900	39'332.00	11.05142
356'000	39'345.00	11.05197
356'100	39'358.00	11.05251
356'200	39'371.00	11.05306
356'300	39'384.00	11.05361
356'400	39'397.00	11.05415
356'500	39'410.00	11.05470
356'600	39'423.00	11.05524
356'700	39'436.00	11.05579
356'800	39'449.00	11.05633
356'900	39'462.00	11.05688
357'000	39'475.00	11.05742
357'100	39'488.00	11.05797
357'200	39'501.00	11.05851
357'300	39'514.00	11.05905
357'400	39'527.00	11.05960
357'500	39'540.00	11.06014
357'600	39'553.00	11.06068
357'700	39'566.00	11.06122
357'800	39'579.00	11.06177
357'900	39'592.00	11.06231
358'000	39'605.00	11.06285
358'100	39'618.00	11.06339

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer Fr.</i>	<i>Satz %</i>
34'319.10	9.73315
34'333.15	9.73438
34'342.90	9.73438
34'356.95	9.73560
34'366.65	9.73560
34'380.70	9.73681
34'390.40	9.73681
34'404.45	9.73803
34'418.50	9.73925
34'428.25	9.73925
34'442.25	9.74046
34'452.00	9.74046
34'466.05	9.74168
34'475.80	9.74168
34'489.85	9.74289
34'499.55	9.74289
34'513.60	9.74410
34'523.35	9.74410
34'537.40	9.74531
34'547.10	9.74531
34'561.15	9.74652
34'570.90	9.74652
34'584.90	9.74772
34'594.65	9.74772
34'608.70	9.74893
34'618.45	9.74893
34'632.45	9.75013
34'646.50	9.75134
34'656.25	9.75134
34'670.30	9.75254
34'680.05	9.75254
34'694.05	9.75374
34'703.80	9.75374
34'717.85	9.75494
34'727.60	9.75494
34'741.60	9.75614
34'751.35	9.75614
34'765.35	9.75733
34'775.10	9.75733
34'789.15	9.75853
34'798.90	9.75853
34'812.90	9.75972
34'822.70	9.75972
34'836.70	9.76092
34'846.50	9.76092
34'860.50	9.76211
34'874.50	9.76330
34'884.25	9.76330
34'898.30	9.76449
34'908.05	9.76449
34'922.05	9.76567
34'931.80	9.76567
34'945.85	9.76686
34'955.60	9.76686
34'969.60	9.76805
34'979.40	9.76805

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
358'200	39'631.00	11.06393
358'300	39'644.00	11.06447
358'400	39'657.00	11.06501
358'500	39'670.00	11.06555
358'600	39'683.00	11.06609
358'700	39'696.00	11.06663
358'800	39'709.00	11.06717
358'900	39'722.00	11.06771
359'000	39'735.00	11.06825
359'100	39'748.00	11.06878
359'200	39'761.00	11.06932
359'300	39'774.00	11.06986
359'400	39'787.00	11.07040
359'500	39'800.00	11.07093
359'600	39'813.00	11.07147
359'700	39'826.00	11.07200
359'800	39'839.00	11.07254
359'900	39'852.00	11.07308
360'000	39'865.00	11.07361
360'100	39'878.00	11.07415
360'200	39'891.00	11.07468
360'300	39'904.00	11.07522
360'400	39'917.00	11.07575
360'500	39'930.00	11.07628
360'600	39'943.00	11.07682
360'700	39'956.00	11.07735
360'800	39'969.00	11.07788
360'900	39'982.00	11.07842
361'000	39'995.00	11.07895
361'100	40'008.00	11.07948
361'200	40'021.00	11.08001
361'300	40'034.00	11.08054
361'400	40'047.00	11.08107
361'500	40'060.00	11.08160
361'600	40'073.00	11.08213
361'700	40'086.00	11.08267
361'800	40'099.00	11.08320
361'900	40'112.00	11.08372
362'000	40'125.00	11.08425
362'100	40'138.00	11.08478
362'200	40'151.00	11.08531
362'300	40'164.00	11.08584
362'400	40'177.00	11.08637
362'500	40'190.00	11.08690
362'600	40'203.00	11.08742
362'700	40'216.00	11.08795
362'800	40'229.00	11.08848
362'900	40'242.00	11.08901
363'000	40'255.00	11.08953
363'100	40'268.00	11.09006
363'200	40'281.00	11.09058
363'300	40'294.00	11.09111
363'400	40'307.00	11.09163
363'500	40'320.00	11.09216
363'600	40'333.00	11.09268
363'700	40'346.00	11.09321

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
34'993.40	9.76923
35'003.15	9.76923
35'017.15	9.77041
35'026.90	9.77041
35'040.95	9.77160
35'050.75	9.77160
35'064.75	9.77278
35'074.50	9.77278
35'088.50	9.77395
35'102.50	9.77513
35'112.25	9.77513
35'126.30	9.77631
35'136.05	9.77631
35'150.05	9.77748
35'159.80	9.77748
35'173.85	9.77866
35'183.60	9.77866
35'197.60	9.77983
35'207.40	9.77983
35'221.40	9.78100
35'231.15	9.78100
35'245.15	9.78217
35'254.95	9.78217
35'268.95	9.78334
35'278.70	9.78334
35'292.75	9.78451
35'302.50	9.78451
35'316.50	9.78568
35'330.50	9.78684
35'340.30	9.78684
35'354.30	9.78801
35'364.10	9.78801
35'378.05	9.78917
35'387.85	9.78917
35'401.85	9.79033
35'411.60	9.79033
35'425.60	9.79149
35'435.40	9.79149
35'449.40	9.79265
35'459.20	9.79265
35'473.20	9.79381
35'482.95	9.79381
35'496.95	9.79497
35'506.75	9.79497
35'520.75	9.79612
35'530.55	9.79612
35'544.55	9.79728
35'558.50	9.79843
35'568.30	9.79843
35'582.25	9.79958
35'592.05	9.79958
35'606.05	9.80073
35'615.85	9.80073
35'629.85	9.80188
35'639.65	9.80188
35'653.60	9.80303

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen Fr.</i>	<i>Steuer Fr.</i>	<i>Satz %</i>
363'800	40'359.00	11.09373
363'900	40'372.00	11.09426
364'000	40'385.00	11.09478
364'100	40'398.00	11.09530
364'200	40'411.00	11.09583
364'300	40'424.00	11.09635
364'400	40'437.00	11.09687
364'500	40'450.00	11.09739
364'600	40'463.00	11.09792
364'700	40'476.00	11.09844
364'800	40'489.00	11.09896
364'900	40'502.00	11.09948
365'000	40'515.00	11.10000
365'100	40'528.00	11.10052
365'200	40'541.00	11.10104
365'300	40'554.00	11.10156
365'400	40'567.00	11.10208
365'500	40'580.00	11.10260
365'600	40'593.00	11.10312
365'700	40'606.00	11.10364
365'800	40'619.00	11.10416
365'900	40'632.00	11.10467
366'000	40'645.00	11.10519
366'100	40'658.00	11.10571
366'200	40'671.00	11.10623
366'300	40'684.00	11.10674
366'400	40'697.00	11.10726
366'500	40'710.00	11.10778
366'600	40'723.00	11.10829
366'700	40'736.00	11.10881
366'800	40'749.00	11.10932
366'900	40'762.00	11.10984
367'000	40'775.00	11.11035
367'100	40'788.00	11.11087
367'200	40'801.00	11.11138
367'300	40'814.00	11.11190
367'400	40'827.00	11.11241
367'500	40'840.00	11.11293
367'600	40'853.00	11.11344
367'700	40'866.00	11.11395
367'800	40'879.00	11.11446
367'900	40'892.00	11.11498
368'000	40'905.00	11.11549
368'100	40'918.00	11.11600
368'200	40'931.00	11.11651
368'300	40'944.00	11.11702
368'400	40'957.00	11.11754
368'500	40'970.00	11.11805
368'600	40'983.00	11.11856
368'700	40'996.00	11.11907
368'800	41'009.00	11.11958
368'900	41'022.00	11.12009
369'000	41'035.00	11.12060
369'100	41'048.00	11.12111
369'200	41'061.00	11.12161
369'300	41'074.00	11.12212

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer Fr.</i>	<i>Satz %</i>
35'663.40	9.80303
35'677.40	9.80418
35'687.20	9.80418
35'701.15	9.80532
35'711.00	9.80532
35'724.95	9.80647
35'734.80	9.80647
35'748.75	9.80761
35'758.55	9.80761
35'772.50	9.80875
35'786.50	9.80990
35'796.35	9.80990
35'810.30	9.81104
35'820.10	9.81104
35'834.05	9.81217
35'843.85	9.81217
35'857.85	9.81331
35'867.65	9.81331
35'881.65	9.81445
35'891.45	9.81445
35'905.40	9.81558
35'915.20	9.81558
35'929.20	9.81672
35'939.00	9.81672
35'952.95	9.81785
35'962.80	9.81785
35'976.75	9.81898
35'986.55	9.81898
36'000.50	9.82011
36'014.50	9.82124
36'024.30	9.82124
36'038.30	9.82237
36'048.10	9.82237
36'062.05	9.82350
36'071.90	9.82350
36'085.85	9.82462
36'095.65	9.82462
36'109.65	9.82575
36'119.45	9.82575
36'133.40	9.82687
36'143.25	9.82687
36'157.20	9.82800
36'167.05	9.82800
36'181.00	9.82912
36'190.80	9.82912
36'204.75	9.83024
36'214.60	9.83024
36'228.55	9.83136
36'242.50	9.83247
36'252.30	9.83247
36'266.30	9.83359
36'276.10	9.83359
36'290.10	9.83471
36'299.90	9.83471
36'313.85	9.83582
36'323.70	9.83582

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
369'400	41'087.00	11.12263
369'500	41'100.00	11.12314
369'600	41'113.00	11.12365
369'700	41'126.00	11.12415
369'800	41'139.00	11.12466
369'900	41'152.00	11.12517
370'000	41'165.00	11.12568
370'100	41'178.00	11.12618
370'200	41'191.00	11.12669
370'300	41'204.00	11.12719
370'400	41'217.00	11.12770
370'500	41'230.00	11.12821
370'600	41'243.00	11.12871
370'700	41'256.00	11.12921
370'800	41'269.00	11.12972
370'900	41'282.00	11.13022
371'000	41'295.00	11.13073
371'100	41'308.00	11.13123
371'200	41'321.00	11.13173
371'300	41'334.00	11.13224
371'400	41'347.00	11.13274
371'500	41'360.00	11.13324
371'600	41'373.00	11.13375
371'700	41'386.00	11.13425
371'800	41'399.00	11.13475
371'900	41'412.00	11.13525
372'000	41'425.00	11.13575
372'100	41'438.00	11.13625
372'200	41'451.00	11.13675
372'300	41'464.00	11.13725
372'400	41'477.00	11.13776
372'500	41'490.00	11.13826
372'600	41'503.00	11.13875
372'700	41'516.00	11.13925
372'800	41'529.00	11.13975
372'900	41'542.00	11.14025
373'000	41'555.00	11.14075
373'100	41'568.00	11.14125
373'200	41'581.00	11.14175
373'300	41'594.00	11.14224
373'400	41'607.00	11.14274
373'500	41'620.00	11.14324
373'600	41'633.00	11.14374
373'700	41'646.00	11.14423
373'800	41'659.00	11.14473
373'900	41'672.00	11.14523
374'000	41'685.00	11.14572
374'100	41'698.00	11.14622
374'200	41'711.00	11.14671
374'300	41'724.00	11.14721
374'400	41'737.00	11.14770
374'500	41'750.00	11.14820
374'600	41'763.00	11.14869
374'700	41'776.00	11.14919
374'800	41'789.00	11.14968
374'900	41'802.00	11.15017

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
36'337.60	9.83693
36'347.45	9.83693
36'361.45	9.83805
36'371.25	9.83805
36'385.20	9.83916
36'395.05	9.83916
36'409.00	9.84027
36'418.85	9.84027
36'432.80	9.84138
36'442.65	9.84138
36'456.55	9.84248
36'470.50	9.84359
36'480.35	9.84359
36'494.30	9.84470
36'504.15	9.84470
36'518.05	9.84580
36'527.90	9.84580
36'541.85	9.84690
36'551.70	9.84690
36'565.60	9.84800
36'575.45	9.84800
36'589.40	9.84910
36'599.25	9.84910
36'613.20	9.85020
36'623.05	9.85020
36'637.00	9.85130
36'646.85	9.85130
36'660.80	9.85240
36'670.65	9.85240
36'684.60	9.85350
36'698.50	9.85459
36'708.35	9.85459
36'722.30	9.85569
36'732.15	9.85569
36'746.10	9.85678
36'755.95	9.85678
36'769.85	9.85787
36'779.70	9.85787
36'793.65	9.85896
36'803.50	9.85896
36'817.45	9.86005
36'827.30	9.86005
36'841.20	9.86114
36'851.10	9.86114
36'865.00	9.86223
36'874.90	9.86223
36'888.80	9.86331
36'898.65	9.86331
36'912.60	9.86440
36'926.50	9.86548
36'936.35	9.86548
36'950.30	9.86657
36'960.15	9.86657
36'974.10	9.86765
36'983.95	9.86765
36'997.85	9.86873

Alleinstehende

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
375'000	41'815.00	11.15067
375'100	41'828.00	11.15116
375'200	41'841.00	11.15165
375'300	41'854.00	11.15214
375'400	41'867.00	11.15264
375'500	41'880.00	11.15313
375'600	41'893.00	11.15362
375'700	41'906.00	11.15411
375'800	41'919.00	11.15460
375'900	41'932.00	11.15509
376'000	41'945.00	11.15559
376'100	41'958.00	11.15608
376'200	41'971.00	11.15657
376'300	41'984.00	11.15706
376'400	41'997.00	11.15755
376'500	42'010.00	11.15803
376'600	42'023.00	11.15852
376'700	42'036.00	11.15901
376'800	42'049.00	11.15950
376'900	42'062.00	11.15999
377'000	42'075.00	11.16048
377'100	42'088.00	11.16097
377'200	42'101.00	11.16145
377'300	42'114.00	11.16194
377'400	42'127.00	11.16243
377'500	42'140.00	11.16291
377'600	42'153.00	11.16340
377'700	42'166.00	11.16389
377'800	42'179.00	11.16437
377'900	42'192.00	11.16486
378'000	42'205.00	11.16534
378'100	42'218.00	11.16583
378'200	42'231.00	11.16631
378'300	42'244.00	11.16680
378'400	42'257.00	11.16728
378'500	42'270.00	11.16777
378'600	42'283.00	11.16825
378'700	42'296.00	11.16874
378'800	42'309.00	11.16922
378'900	42'322.00	11.16970
379'000	42'335.00	11.17018
379'100	42'348.00	11.17067
379'200	42'361.00	11.17115
379'300	42'374.00	11.17163
379'400	42'387.00	11.17211
379'500	42'400.00	11.17260
379'600	42'413.00	11.17308
379'700	42'426.00	11.17356
379'800	42'439.00	11.17404
379'900	42'452.00	11.17452
380'000	42'465.00	11.17500
380'100	42'478.00	11.17548
380'200	42'491.00	11.17596
380'300	42'504.00	11.17644
380'400	42'517.00	11.17692
380'500	42'530.00	11.17740

Verheiratete, Einzeltern

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
37'007.75	9.86873
37'021.65	9.86981
37'031.55	9.86981
37'045.45	9.87089
37'055.30	9.87089
37'069.20	9.87196
37'079.10	9.87196
37'093.00	9.87304
37'102.90	9.87304
37'116.80	9.87412
37'126.70	9.87412
37'140.60	9.87519
37'154.50	9.87626
37'164.35	9.87626
37'178.25	9.87733
37'188.15	9.87733
37'202.10	9.87841
37'211.95	9.87841
37'225.90	9.87948
37'235.75	9.87948
37'249.65	9.88054
37'259.50	9.88054
37'273.45	9.88161
37'283.30	9.88161
37'297.25	9.88268
37'307.10	9.88268
37'321.00	9.88374
37'330.90	9.88374
37'344.80	9.88481
37'354.70	9.88481
37'368.60	9.88587
37'382.50	9.88693
37'392.35	9.88693
37'406.30	9.88800
37'416.20	9.88800
37'430.10	9.88906
37'440.00	9.88906
37'453.90	9.89012
37'463.75	9.89012
37'477.65	9.89117
37'487.55	9.89117
37'501.45	9.89223
37'511.35	9.89223
37'525.25	9.89329
37'535.15	9.89329
37'549.00	9.89434
37'558.90	9.89434
37'572.85	9.89540
37'582.75	9.89540
37'596.60	9.89645
37'610.50	9.89750
37'620.40	9.89750
37'634.30	9.89855
37'644.20	9.89855
37'658.10	9.89960
37'668.00	9.89960

Alleinstehende		
<i>Art. 38 Abs. 1 StG</i>		
<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
380'600	42'543.00	11.17788

Verheiratete, Einzeltern	
<i>Art. 38 Abs. 2 StG</i>	
<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
37'681.85	9.90065

Änderung gültig ab 1. Januar 2008:

Für Einkommensteile über 200 000 Fr. beträgt der Steuersatz einheitlich 9.9 Prozent. Für in ungetrennter Ehe lebende Steuerpflichtige sowie für getrennt lebende, geschiedene, verwitwete und ledige Steuerpflichtige, die mit Kindern im Sinne von Art. 37 Abs. 1 lit b zusammenleben, ist für die Ermittlung des satzbestimmenden Einkommens das steuerbare Gesamteinkommen durch den Divisor 1.9 zu teilen. Steuerbare Gesamteinkommen über 380'000 sind nicht zu teilen.