

# StG SH 01.01.2008

Die Zahlen werden ohne Garantie zur Verfügung gestellt.

## Einkommensteuer gemäss Art.38 Abs.1+2

<i>Einkommen</i> <i>Fr.</i>	<i>Alleinstehende</i> <i>Art. 38 Abs. 1 StG</i>		<i>Verheiratete, Einzeltern</i> <i>Art. 38 Abs. 2 StG</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

<b>Alleinstehende</b>			<b>Verheiratete, Einzeltern</b>	
Art. 38 Abs. 1 StG			Art. 38 Abs. 2 StG	
<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

<b>Alleinstehende</b>			<b>Verheiratete, Eineltern</b>	
<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
27'800	1'150.00	4.13669
27'900	1'157.00	4.14695
28'000	1'164.00	4.15714
28'100	1'171.00	4.16726
28'200	1'178.00	4.17730
28'300	1'185.00	4.18728
28'400	1'192.00	4.19718
28'500	1'199.00	4.20702
28'600	1'206.00	4.21678
28'700	1'213.00	4.22648
28'800	1'220.00	4.23611
28'900	1'227.00	4.24567
29'000	1'234.00	4.25517
29'100	1'241.00	4.26460
29'200	1'248.00	4.27397
29'300	1'255.00	4.28328
29'400	1'263.00	4.29292
29'500	1'271.00	4.30247
29'600	1'279.00	4.31195
29'700	1'287.00	4.32133
29'800	1'295.00	4.33064
29'900	1'303.00	4.33986
30'000	1'311.00	4.34900
30'100	1'319.00	4.35806
30'200	1'327.00	4.36704
30'300	1'335.00	4.37594
30'400	1'343.00	4.38476
30'500	1'351.00	4.39351
30'600	1'359.00	4.40218
30'700	1'367.00	4.41077
30'800	1'375.00	4.41929
30'900	1'383.00	4.42773
31'000	1'391.00	4.43610
31'100	1'399.00	4.44439
31'200	1'407.00	4.45262
31'300	1'415.00	4.46077
31'400	1'423.00	4.46885
31'500	1'431.00	4.47686
31'600	1'439.00	4.48479
31'700	1'447.00	4.49267
31'800	1'455.00	4.50050
31'900	1'463.00	4.50828
32'000	1'471.00	4.51601
32'100	1'479.00	4.52369
32'200	1'487.00	4.53133
32'300	1'495.00	4.53892
32'400	1'503.00	4.54647
32'500	1'511.00	4.55398
32'600	1'519.00	4.56144
32'700	1'527.00	4.56886
32'800	1'535.00	4.57624
32'900	1'543.00	4.58357
33'000	1'551.00	4.59086
33'100	1'559.00	4.59810
33'200	1'567.00	4.60530
33'300	1'575.00	4.61245

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
586.45	2.10959
588.60	2.10959
596.20	2.12925
598.30	2.12925
605.90	2.14865
608.05	2.14865
615.65	2.16779
623.20	2.18667
625.40	2.18667
632.90	2.20530
635.15	2.20530
642.65	2.22368
644.85	2.22368
652.35	2.24183
654.60	2.24183
662.10	2.25974
664.35	2.25974
671.85	2.27742
674.10	2.27742
681.60	2.29487
683.85	2.29487
691.30	2.31210
693.65	2.31210
701.05	2.32911
703.40	2.32911
710.80	2.34591
718.20	2.36250
720.55	2.36250
727.95	2.37888
730.30	2.37888
739.60	2.40123
742.00	2.40123
751.25	2.42331
753.65	2.42331
762.90	2.44512
765.30	2.44512
774.55	2.46667
777.00	2.46667
786.20	2.48795
788.70	2.48795
797.85	2.50898
800.35	2.50898
809.50	2.52976
812.05	2.52976
821.20	2.55030
830.30	2.57059
832.85	2.57059
841.95	2.59064
844.55	2.59064
853.60	2.61047
856.25	2.61047
865.30	2.63006
867.90	2.63006
876.95	2.64943
879.60	2.64943
888.65	2.66857

**Alleinstehende**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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 Fr.</i>	<i>Steuer Fr.</i>	<i>Satz %</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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer Fr.</i>	<i>Satz %</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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, Eineltern**

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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
61'400	4'103.00	6.68241
61'500	4'113.00	6.68780
61'600	4'123.00	6.69318
61'700	4'133.00	6.69854
61'800	4'143.00	6.70388
61'900	4'153.00	6.70921
62'000	4'163.00	6.71452
62'100	4'173.00	6.71981
62'200	4'183.00	6.72508
62'300	4'193.00	6.73034
62'400	4'203.00	6.73558
62'500	4'213.00	6.74080
62'600	4'223.00	6.74601
62'700	4'233.00	6.75120
62'800	4'243.00	6.75637
62'900	4'253.00	6.76153
63'000	4'263.00	6.76667
63'100	4'273.00	6.77179
63'200	4'283.00	6.77690
63'300	4'293.00	6.78199
63'400	4'303.00	6.78707
63'500	4'313.00	6.79213
63'600	4'323.00	6.79717
63'700	4'333.00	6.80220
63'800	4'343.00	6.80721
63'900	4'353.00	6.81221
64'000	4'363.00	6.81719
64'100	4'373.00	6.82215
64'200	4'383.00	6.82710
64'300	4'393.00	6.83204
64'400	4'403.00	6.83696
64'500	4'413.00	6.84186
64'600	4'423.00	6.84675
64'700	4'433.00	6.85162
64'800	4'443.00	6.85648
64'900	4'453.00	6.86133
65'000	4'463.00	6.86615
65'100	4'473.00	6.87097
65'200	4'483.00	6.87577
65'300	4'493.00	6.88055
65'400	4'503.00	6.88532
65'500	4'513.00	6.89008
65'600	4'523.00	6.89482
65'700	4'533.00	6.89954
65'800	4'543.00	6.90426
65'900	4'553.00	6.90895
66'000	4'563.00	6.91364
66'100	4'573.00	6.91831
66'200	4'583.00	6.92296
66'300	4'593.00	6.92760
66'400	4'603.00	6.93223
66'500	4'613.00	6.93684
66'600	4'623.00	6.94144
66'700	4'633.00	6.94603
66'800	4'643.00	6.95060
66'900	4'653.00	6.95516

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
2'841.90	4.62848
2'846.50	4.62848
2'857.55	4.63889
2'862.20	4.63889
2'873.20	4.64923
2'877.85	4.64923
2'888.90	4.65951
2'893.55	4.65951
2'904.55	4.66972
2'909.25	4.66972
2'920.25	4.67988
2'924.95	4.67988
2'935.90	4.68997
2'946.90	4.70000
2'951.60	4.70000
2'962.55	4.70997
2'967.30	4.70997
2'978.25	4.71988
2'982.95	4.71988
2'993.90	4.72973
2'998.65	4.72973
3'009.60	4.73952
3'014.35	4.73952
3'025.25	4.74925
3'030.00	4.74925
3'040.95	4.75893
3'045.70	4.75893
3'056.65	4.76855
3'061.40	4.76855
3'072.30	4.77811
3'077.10	4.77811
3'088.00	4.78761
3'098.90	4.79706
3'103.70	4.79706
3'114.60	4.80645
3'119.40	4.80645
3'130.25	4.81579
3'135.10	4.81579
3'145.95	4.82507
3'150.75	4.82507
3'161.65	4.83430
3'166.45	4.83430
3'177.30	4.84348
3'182.15	4.84348
3'193.00	4.85260
3'197.85	4.85260
3'208.70	4.86167
3'213.55	4.86167
3'224.40	4.87069
3'229.25	4.87069
3'240.10	4.87966
3'250.90	4.88857
3'255.80	4.88857
3'266.60	4.89744
3'271.50	4.89744
3'282.30	4.90625

**Alleinstehende**

Art. 38 Abs. 1 StG

<i>Einkommen</i> Fr.	<i>Steuer</i> Fr.	<i>Satz</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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> Fr.	<i>Satz</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
72'600	5'223.00	7.19421
72'700	5'233.00	7.19807
72'800	5'243.00	7.20192
72'900	5'253.00	7.20576
73'000	5'263.00	7.20959
73'100	5'273.00	7.21341
73'200	5'283.00	7.21721
73'300	5'293.00	7.22101
73'400	5'303.00	7.22480
73'500	5'313.00	7.22857
73'600	5'323.00	7.23234
73'700	5'333.00	7.23609
73'800	5'343.00	7.23984
73'900	5'353.00	7.24357
74'000	5'363.00	7.24730
74'100	5'373.00	7.25101
74'200	5'383.00	7.25472
74'300	5'393.00	7.25841
74'400	5'403.00	7.26210
74'500	5'413.00	7.26577
74'600	5'423.00	7.26944
74'700	5'433.00	7.27309
74'800	5'443.00	7.27674
74'900	5'453.00	7.28037
75'000	5'463.00	7.28400
75'100	5'473.00	7.28762
75'200	5'483.00	7.29122
75'300	5'493.00	7.29482
75'400	5'503.00	7.29841
75'500	5'513.00	7.30199
75'600	5'523.00	7.30556
75'700	5'533.00	7.30911
75'800	5'543.00	7.31266
75'900	5'553.00	7.31621
76'000	5'563.00	7.31974
76'100	5'573.00	7.32326
76'200	5'583.00	7.32677
76'300	5'593.00	7.33028
76'400	5'603.00	7.33377
76'500	5'613.00	7.33725
76'600	5'623.00	7.34073
76'700	5'633.00	7.34420
76'800	5'643.00	7.34766
76'900	5'653.00	7.35111
77'000	5'663.00	7.35455
77'100	5'673.00	7.35798
77'200	5'683.00	7.36140
77'300	5'693.00	7.36481
77'400	5'703.00	7.36822
77'500	5'713.00	7.37161
77'600	5'723.00	7.37500
77'700	5'733.00	7.37838
77'800	5'743.00	7.38175
77'900	5'753.00	7.38511
78'000	5'763.00	7.38846
78'100	5'773.00	7.39181

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
3'738.35	5.14921
3'743.50	5.14921
3'754.05	5.15666
3'759.20	5.15666
3'769.75	5.16406
3'774.95	5.16406
3'785.50	5.17143
3'790.65	5.17143
3'801.20	5.17876
3'806.40	5.17876
3'816.95	5.18605
3'822.10	5.18605
3'832.65	5.19330
3'837.85	5.19330
3'848.40	5.20051
3'858.90	5.20769
3'864.10	5.20769
3'874.60	5.21483
3'879.85	5.21483
3'890.35	5.22194
3'895.55	5.22194
3'906.05	5.22901
3'911.30	5.22901
3'921.80	5.23604
3'927.05	5.23604
3'937.50	5.24304
3'942.75	5.24304
3'953.25	5.25000
3'958.50	5.25000
3'969.00	5.25693
3'974.25	5.25693
3'984.70	5.26382
3'990.00	5.26382
4'000.45	5.27068
4'010.90	5.27750
4'016.20	5.27750
4'026.65	5.28429
4'031.90	5.28429
4'042.35	5.29104
4'047.65	5.29104
4'060.00	5.30025
4'065.30	5.30025
4'077.65	5.30941
4'082.95	5.30941
4'095.25	5.31852
4'100.60	5.31852
4'112.90	5.32759
4'118.25	5.32759
4'130.55	5.33661
4'135.85	5.33661
4'148.20	5.34559
4'153.50	5.34559
4'165.80	5.35452
4'178.10	5.36341
4'183.45	5.36341
4'195.75	5.37226

**Alleinstehende**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
83'800	6'362.00	7.59189
83'900	6'373.00	7.59595
84'000	6'384.00	7.60000
84'100	6'395.00	7.60404
84'200	6'406.00	7.60808
84'300	6'417.00	7.61210
84'400	6'428.00	7.61611
84'500	6'439.00	7.62012
84'600	6'450.00	7.62411
84'700	6'461.00	7.62810
84'800	6'472.00	7.63208
84'900	6'483.00	7.63604
85'000	6'494.00	7.64000
85'100	6'505.00	7.64395
85'200	6'516.00	7.64789
85'300	6'527.00	7.65182
85'400	6'538.00	7.65574
85'500	6'549.00	7.65965
85'600	6'560.00	7.66355
85'700	6'571.00	7.66744
85'800	6'582.00	7.67133
85'900	6'593.00	7.67520
86'000	6'604.00	7.67907
86'100	6'615.00	7.68293
86'200	6'626.00	7.68677
86'300	6'637.00	7.69061
86'400	6'648.00	7.69444
86'500	6'659.00	7.69827
86'600	6'670.00	7.70208
86'700	6'681.00	7.70588
86'800	6'692.00	7.70968
86'900	6'703.00	7.71346
87'000	6'714.00	7.71724
87'100	6'725.00	7.72101
87'200	6'736.00	7.72477
87'300	6'747.00	7.72852
87'400	6'758.00	7.73227
87'500	6'769.00	7.73600
87'600	6'780.00	7.73973
87'700	6'791.00	7.74344
87'800	6'802.00	7.74715
87'900	6'813.00	7.75085
88'000	6'824.00	7.75455
88'100	6'835.00	7.75823
88'200	6'846.00	7.76190
88'300	6'857.00	7.76557
88'400	6'868.00	7.76923
88'500	6'879.00	7.77288
88'600	6'890.00	7.77652
88'700	6'901.00	7.78016
88'800	6'912.00	7.78378
88'900	6'923.00	7.78740
89'000	6'934.00	7.79101
89'100	6'945.00	7.79461
89'200	6'956.00	7.79821
89'300	6'967.00	7.80179

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
4'708.75	5.61905
4'714.40	5.61905
4'726.45	5.62670
4'732.05	5.62670
4'744.10	5.63431
4'749.70	5.63431
4'761.75	5.64189
4'767.40	5.64189
4'779.45	5.64944
4'785.10	5.64944
4'797.10	5.65695
4'802.75	5.65695
4'814.75	5.66443
4'820.45	5.66443
4'832.45	5.67188
4'838.10	5.67188
4'850.10	5.67929
4'862.10	5.68667
4'867.80	5.68667
4'879.75	5.69401
4'885.45	5.69401
4'897.45	5.70133
4'903.15	5.70133
4'915.10	5.70861
4'920.80	5.70861
4'932.80	5.71586
4'938.50	5.71586
4'950.45	5.72308
4'956.20	5.72308
4'968.15	5.73026
4'973.85	5.73026
4'985.80	5.73742
4'991.55	5.73742
5'003.50	5.74454
5'009.25	5.74454
5'021.15	5.75163
5'033.10	5.75870
5'038.85	5.75870
5'050.80	5.76573
5'056.55	5.76573
5'068.45	5.77273
5'074.25	5.77273
5'086.15	5.77970
5'091.90	5.77970
5'103.80	5.78664
5'109.60	5.78664
5'121.50	5.79355
5'127.30	5.79355
5'139.20	5.80043
5'145.00	5.80043
5'156.85	5.80728
5'162.65	5.80728
5'174.55	5.81410
5'180.35	5.81410
5'192.25	5.82090
5'204.10	5.82766

**Alleinstehende**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
95'000	7'594.00	7.99368
95'100	7'605.00	7.99685
95'200	7'616.00	8.00000
95'300	7'627.00	8.00315
95'400	7'638.00	8.00629
95'500	7'649.00	8.00942
95'600	7'660.00	8.01255
95'700	7'671.00	8.01567
95'800	7'682.00	8.01879
95'900	7'693.00	8.02190
96'000	7'704.00	8.02500
96'100	7'715.00	8.02810
96'200	7'726.00	8.03119
96'300	7'737.00	8.03427
96'400	7'748.00	8.03734
96'500	7'759.00	8.04041
96'600	7'770.00	8.04348
96'700	7'781.00	8.04654
96'800	7'792.00	8.04959
96'900	7'803.00	8.05263
97'000	7'814.00	8.05567
97'100	7'825.00	8.05870
97'200	7'836.00	8.06173
97'300	7'847.00	8.06475
97'400	7'858.00	8.06776
97'500	7'869.00	8.07077
97'600	7'880.00	8.07377
97'700	7'891.00	8.07677
97'800	7'902.00	8.07975
97'900	7'913.00	8.08274
98'000	7'924.00	8.08571
98'100	7'935.00	8.08869
98'200	7'946.00	8.09165
98'300	7'957.00	8.09461
98'400	7'968.00	8.09756
98'500	7'979.00	8.10051
98'600	7'990.00	8.10345
98'700	8'001.00	8.10638
98'800	8'012.00	8.10931
98'900	8'023.00	8.11223
99'000	8'034.00	8.11515
99'100	8'045.00	8.11806
99'200	8'056.00	8.12097
99'300	8'067.00	8.12387
99'400	8'078.00	8.12676
99'500	8'089.00	8.12965
99'600	8'100.00	8.13253
99'700	8'111.00	8.13541
99'800	8'122.00	8.13828
99'900	8'133.00	8.14114
100'000	8'144.00	8.14400
100'100	8'155.00	8.14685
100'200	8'166.00	8.14970
100'300	8'177.00	8.15254
100'400	8'188.00	8.15538
100'500	8'199.00	8.15821

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
5'717.10	6.01800
5'723.10	6.01800
5'734.80	6.02395
5'740.80	6.02395
5'752.50	6.02988
5'758.55	6.02988
5'770.20	6.03579
5'776.25	6.03579
5'787.90	6.04167
5'793.95	6.04167
5'805.60	6.04752
5'811.65	6.04752
5'823.35	6.05336
5'829.40	6.05336
5'841.05	6.05917
5'847.10	6.05917
5'858.75	6.06496
5'864.80	6.06496
5'876.45	6.07073
5'888.10	6.07647
5'894.20	6.07647
5'905.80	6.08219
5'911.90	6.08219
5'923.50	6.08789
5'929.60	6.08789
5'941.25	6.09357
5'947.30	6.09357
5'958.95	6.09922
5'965.05	6.09922
5'976.65	6.10485
5'982.75	6.10485
5'994.35	6.11047
6'000.50	6.11047
6'012.10	6.11605
6'018.20	6.11605
6'029.80	6.12162
6'035.90	6.12162
6'047.50	6.12717
6'059.10	6.13269
6'065.25	6.13269
6'076.80	6.13820
6'082.95	6.13820
6'094.55	6.14368
6'100.65	6.14368
6'112.25	6.14914
6'118.40	6.14914
6'129.95	6.15458
6'136.10	6.15458
6'147.70	6.16000
6'153.85	6.16000
6'165.40	6.16540
6'171.55	6.16540
6'183.10	6.17078
6'189.30	6.17078
6'200.85	6.17614
6'207.00	6.17614

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
106'200	8'826.00	8.31073
106'300	8'837.00	8.31326
106'400	8'848.00	8.31579
106'500	8'859.00	8.31831
106'600	8'870.00	8.32083
106'700	8'881.00	8.32334
106'800	8'892.00	8.32584
106'900	8'903.00	8.32834
107'000	8'914.00	8.33084
107'100	8'925.00	8.33333
107'200	8'936.00	8.33582
107'300	8'947.00	8.33830
107'400	8'958.00	8.34078
107'500	8'969.00	8.34326
107'600	8'980.00	8.34572
107'700	8'991.00	8.34819
107'800	9'002.00	8.35065
107'900	9'013.00	8.35310
108'000	9'024.00	8.35556
108'100	9'035.00	8.35800
108'200	9'046.00	8.36044
108'300	9'057.00	8.36288
108'400	9'068.00	8.36531
108'500	9'079.00	8.36774
108'600	9'090.00	8.37017
108'700	9'101.00	8.37259
108'800	9'112.00	8.37500
108'900	9'123.00	8.37741
109'000	9'134.00	8.37982
109'100	9'145.00	8.38222
109'200	9'156.00	8.38462
109'300	9'167.00	8.38701
109'400	9'178.00	8.38940
109'500	9'189.00	8.39178
109'600	9'200.00	8.39416
109'700	9'211.00	8.39654
109'800	9'222.00	8.39891
109'900	9'233.00	8.40127
110'000	9'244.00	8.40364
110'100	9'255.00	8.40599
110'200	9'266.00	8.40835
110'300	9'277.00	8.41070
110'400	9'288.00	8.41304
110'500	9'299.00	8.41538
110'600	9'310.00	8.41772
110'700	9'321.00	8.42005
110'800	9'332.00	8.42238
110'900	9'343.00	8.42471
111'000	9'354.00	8.42703
111'100	9'365.00	8.42934
111'200	9'376.00	8.43165
111'300	9'387.00	8.43396
111'400	9'398.00	8.43627
111'500	9'409.00	8.43857
111'600	9'420.00	8.44086
111'700	9'431.00	8.44315

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
6'743.15	6.34946
6'756.40	6.35599
6'769.70	6.36250
6'776.05	6.36250
6'789.35	6.36898
6'795.70	6.36898
6'808.95	6.37544
6'815.35	6.37544
6'828.60	6.38188
6'835.00	6.38188
6'848.25	6.38830
6'854.65	6.38830
6'867.90	6.39469
6'874.30	6.39469
6'887.55	6.40106
6'893.95	6.40106
6'907.20	6.40741
6'913.60	6.40741
6'926.85	6.41373
6'933.25	6.41373
6'946.50	6.42004
6'959.70	6.42632
6'966.15	6.42632
6'979.35	6.43257
6'985.75	6.43257
6'999.00	6.43881
7'005.45	6.43881
7'018.65	6.44503
7'025.10	6.44503
7'038.30	6.45122
7'044.75	6.45122
7'057.95	6.45739
7'064.40	6.45739
7'077.60	6.46354
7'084.05	6.46354
7'097.25	6.46967
7'103.70	6.46967
7'116.90	6.47578
7'123.35	6.47578
7'136.55	6.48187
7'149.70	6.48793
7'156.20	6.48793
7'169.35	6.49398
7'175.85	6.49398
7'189.00	6.50000
7'195.50	6.50000
7'208.65	6.50600
7'215.15	6.50600
7'228.30	6.51199
7'234.80	6.51199
7'247.95	6.51795
7'254.50	6.51795
7'267.60	6.52389
7'274.15	6.52389
7'287.25	6.52981
7'293.80	6.52981

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
117'400	10'058.00	8.56729
117'500	10'069.00	8.56936
117'600	10'080.00	8.57143
117'700	10'091.00	8.57349
117'800	10'102.00	8.57555
117'900	10'113.00	8.57761
118'000	10'124.00	8.57966
118'100	10'135.00	8.58171
118'200	10'146.00	8.58376
118'300	10'157.00	8.58580
118'400	10'168.00	8.58784
118'500	10'179.00	8.58987
118'600	10'190.00	8.59191
118'700	10'201.00	8.59393
118'800	10'212.00	8.59596
118'900	10'223.00	8.59798
119'000	10'234.00	8.60000
119'100	10'245.00	8.60202
119'200	10'256.00	8.60403
119'300	10'267.00	8.60604
119'400	10'278.00	8.60804
119'500	10'289.00	8.61004
119'600	10'300.00	8.61204
119'700	10'311.00	8.61404
119'800	10'322.00	8.61603
119'900	10'333.00	8.61802
120'000	10'344.00	8.62000
120'100	10'355.00	8.62198
120'200	10'366.00	8.62396
120'300	10'377.00	8.62594
120'400	10'388.00	8.62791
120'500	10'399.00	8.62988
120'600	10'410.00	8.63184
120'700	10'421.00	8.63380
120'800	10'432.00	8.63576
120'900	10'443.00	8.63772
121'000	10'454.00	8.63967
121'100	10'465.00	8.64162
121'200	10'476.00	8.64356
121'300	10'487.00	8.64551
121'400	10'498.00	8.64745
121'500	10'509.00	8.64938
121'600	10'520.00	8.65132
121'700	10'531.00	8.65325
121'800	10'542.00	8.65517
121'900	10'553.00	8.65710
122'000	10'564.00	8.65902
122'100	10'575.00	8.66093
122'200	10'586.00	8.66285
122'300	10'597.00	8.66476
122'400	10'608.00	8.66667
122'500	10'619.00	8.66857
122'600	10'630.00	8.67047
122'700	10'641.00	8.67237
122'800	10'652.00	8.67427
122'900	10'663.00	8.67616

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
7'864.10	6.69854
7'877.05	6.70388
7'883.75	6.70388
7'896.75	6.70921
7'909.70	6.71452
7'916.40	6.71452
7'929.40	6.71981
7'936.10	6.71981
7'949.05	6.72508
7'955.75	6.72508
7'968.70	6.73034
7'975.45	6.73034
7'988.40	6.73558
7'995.15	6.73558
8'008.05	6.74080
8'014.80	6.74080
8'027.75	6.74601
8'034.50	6.74601
8'047.45	6.75120
8'054.20	6.75120
8'067.10	6.75637
8'073.85	6.75637
8'086.80	6.76153
8'099.70	6.76667
8'106.45	6.76667
8'119.40	6.77179
8'126.15	6.77179
8'139.05	6.77690
8'145.85	6.77690
8'158.75	6.78199
8'165.50	6.78199
8'178.40	6.78707
8'185.20	6.78707
8'198.10	6.79213
8'204.90	6.79213
8'217.80	6.79717
8'224.60	6.79717
8'237.45	6.80220
8'244.25	6.80220
8'257.15	6.80721
8'263.95	6.80721
8'276.85	6.81221
8'289.70	6.81719
8'296.50	6.81719
8'309.40	6.82215
8'316.20	6.82215
8'329.05	6.82710
8'335.90	6.82710
8'348.75	6.83204
8'355.60	6.83204
8'368.45	6.83696
8'375.30	6.83696
8'388.10	6.84186
8'394.95	6.84186
8'407.80	6.84675
8'414.65	6.84675

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
128'600	11'290.00	8.77916
128'700	11'301.00	8.78089
128'800	11'312.00	8.78261
128'900	11'323.00	8.78433
129'000	11'334.00	8.78605
129'100	11'345.00	8.78776
129'200	11'356.00	8.78947
129'300	11'367.00	8.79118
129'400	11'378.00	8.79289
129'500	11'389.00	8.79459
129'600	11'400.00	8.79630
129'700	11'411.00	8.79800
129'800	11'422.00	8.79969
129'900	11'433.00	8.80139
130'000	11'444.00	8.80308
130'100	11'455.00	8.80477
130'200	11'466.00	8.80645
130'300	11'477.00	8.80814
130'400	11'488.00	8.80982
130'500	11'499.00	8.81149
130'600	11'510.00	8.81317
130'700	11'521.00	8.81484
130'800	11'532.00	8.81651
130'900	11'543.00	8.81818
131'000	11'554.00	8.81985
131'100	11'565.00	8.82151
131'200	11'576.00	8.82317
131'300	11'587.00	8.82483
131'400	11'598.00	8.82648
131'500	11'609.00	8.82814
131'600	11'620.00	8.82979
131'700	11'631.00	8.83144
131'800	11'642.00	8.83308
131'900	11'653.00	8.83472
132'000	11'664.00	8.83636
132'100	11'675.00	8.83800
132'200	11'686.00	8.83964
132'300	11'697.00	8.84127
132'400	11'708.00	8.84290
132'500	11'719.00	8.84453
132'600	11'730.00	8.84615
132'700	11'741.00	8.84778
132'800	11'752.00	8.84940
132'900	11'763.00	8.85102
133'000	11'774.00	8.85263
133'100	11'785.00	8.85424
133'200	11'796.00	8.85586
133'300	11'807.00	8.85746
133'400	11'818.00	8.85907
133'500	11'829.00	8.86067
133'600	11'840.00	8.86228
133'700	11'851.00	8.86387
133'800	11'862.00	8.86547
133'900	11'873.00	8.86706
134'000	11'884.00	8.86866
134'100	11'895.00	8.87025

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
8'984.90	6.98669
8'997.60	6.99114
9'004.60	6.99114
9'017.30	6.99558
9'024.30	6.99558
9'037.00	7.00000
9'049.70	7.00441
9'056.70	7.00441
9'069.40	7.00881
9'076.40	7.00881
9'089.10	7.01320
9'096.10	7.01320
9'108.80	7.01757
9'115.80	7.01757
9'128.50	7.02193
9'135.55	7.02193
9'148.20	7.02628
9'155.25	7.02628
9'167.90	7.03061
9'174.95	7.03061
9'187.60	7.03493
9'194.65	7.03493
9'207.35	7.03924
9'214.35	7.03924
9'227.05	7.04354
9'239.70	7.04783
9'246.75	7.04783
9'259.40	7.05210
9'266.45	7.05210
9'279.10	7.05636
9'286.15	7.05636
9'298.80	7.06061
9'305.90	7.06061
9'318.50	7.06484
9'325.60	7.06484
9'338.25	7.06906
9'345.30	7.06906
9'357.95	7.07328
9'365.00	7.07328
9'377.65	7.07747
9'384.75	7.07747
9'397.35	7.08166
9'404.45	7.08166
9'417.10	7.08584
9'429.70	7.09000
9'436.80	7.09000
9'449.40	7.09415
9'456.50	7.09415
9'469.10	7.09829
9'476.20	7.09829
9'488.85	7.10242
9'495.95	7.10242
9'508.55	7.10653
9'515.65	7.10653
9'528.25	7.11064
9'535.35	7.11064

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
139'800	12'571.00	8.99213
139'900	12'583.00	8.99428
140'000	12'595.00	8.99643
140'100	12'607.00	8.99857
140'200	12'619.00	9.00071
140'300	12'631.00	9.00285
140'400	12'643.00	9.00499
140'500	12'655.00	9.00712
140'600	12'667.00	9.00925
140'700	12'679.00	9.01137
140'800	12'691.00	9.01349
140'900	12'703.00	9.01561
141'000	12'715.00	9.01773
141'100	12'727.00	9.01984
141'200	12'739.00	9.02195
141'300	12'751.00	9.02406
141'400	12'763.00	9.02617
141'500	12'775.00	9.02827
141'600	12'787.00	9.03037
141'700	12'799.00	9.03246
141'800	12'811.00	9.03456
141'900	12'823.00	9.03665
142'000	12'835.00	9.03873
142'100	12'847.00	9.04082
142'200	12'859.00	9.04290
142'300	12'871.00	9.04498
142'400	12'883.00	9.04705
142'500	12'895.00	9.04912
142'600	12'907.00	9.05119
142'700	12'919.00	9.05326
142'800	12'931.00	9.05532
142'900	12'943.00	9.05738
143'000	12'955.00	9.05944
143'100	12'967.00	9.06150
143'200	12'979.00	9.06355
143'300	12'991.00	9.06560
143'400	13'003.00	9.06764
143'500	13'015.00	9.06969
143'600	13'027.00	9.07173
143'700	13'039.00	9.07376
143'800	13'051.00	9.07580
143'900	13'063.00	9.07783
144'000	13'075.00	9.07986
144'100	13'087.00	9.08189
144'200	13'099.00	9.08391
144'300	13'111.00	9.08593
144'400	13'123.00	9.08795
144'500	13'135.00	9.08997
144'600	13'147.00	9.09198
144'700	13'159.00	9.09399
144'800	13'171.00	9.09599
144'900	13'183.00	9.09800
145'000	13'195.00	9.10000
145'100	13'207.00	9.10200
145'200	13'219.00	9.10399
145'300	13'231.00	9.10599

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
10'105.55	7.22857
10'118.05	7.23234
10'125.30	7.23234
10'137.75	7.23609
10'145.00	7.23609
10'157.50	7.23984
10'164.75	7.23984
10'177.20	7.24357
10'189.70	7.24730
10'196.95	7.24730
10'209.40	7.25101
10'216.65	7.25101
10'229.15	7.25472
10'236.40	7.25472
10'248.85	7.25841
10'256.15	7.25841
10'268.60	7.26210
10'275.85	7.26210
10'288.35	7.26577
10'295.60	7.26577
10'308.05	7.26944
10'315.35	7.26944
10'327.80	7.27309
10'335.05	7.27309
10'347.50	7.27674
10'354.80	7.27674
10'367.25	7.28037
10'379.70	7.28400
10'387.00	7.28400
10'399.45	7.28762
10'406.70	7.28762
10'419.15	7.29122
10'426.45	7.29122
10'438.90	7.29482
10'446.20	7.29482
10'458.60	7.29841
10'465.90	7.29841
10'478.35	7.30199
10'485.65	7.30199
10'498.10	7.30556
10'505.40	7.30556
10'517.80	7.30911
10'525.10	7.30911
10'537.55	7.31266
10'544.85	7.31266
10'557.30	7.31621
10'569.70	7.31974
10'577.00	7.31974
10'589.45	7.32326
10'596.75	7.32326
10'609.15	7.32677
10'616.50	7.32677
10'628.90	7.33028
10'636.25	7.33028
10'648.65	7.33377
10'655.95	7.33377

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i>	<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>Fr.</i>	<i>%</i>
151'000	13'915.00	9.21523
151'100	13'927.00	9.21707
151'200	13'939.00	9.21892
151'300	13'951.00	9.22075
151'400	13'963.00	9.22259
151'500	13'975.00	9.22442
151'600	13'987.00	9.22625
151'700	13'999.00	9.22808
151'800	14'011.00	9.22991
151'900	14'023.00	9.23173
152'000	14'035.00	9.23355
152'100	14'047.00	9.23537
152'200	14'059.00	9.23719
152'300	14'071.00	9.23900
152'400	14'083.00	9.24081
152'500	14'095.00	9.24262
152'600	14'107.00	9.24443
152'700	14'119.00	9.24623
152'800	14'131.00	9.24804
152'900	14'143.00	9.24984
153'000	14'155.00	9.25163
153'100	14'167.00	9.25343
153'200	14'179.00	9.25522
153'300	14'191.00	9.25701
153'400	14'203.00	9.25880
153'500	14'215.00	9.26059
153'600	14'227.00	9.26237
153'700	14'239.00	9.26415
153'800	14'251.00	9.26593
153'900	14'263.00	9.26771
154'000	14'275.00	9.26948
154'100	14'287.00	9.27125
154'200	14'299.00	9.27302
154'300	14'311.00	9.27479
154'400	14'323.00	9.27655
154'500	14'335.00	9.27832
154'600	14'347.00	9.28008
154'700	14'359.00	9.28184
154'800	14'371.00	9.28359
154'900	14'383.00	9.28535
155'000	14'395.00	9.28710
155'100	14'407.00	9.28885
155'200	14'419.00	9.29059
155'300	14'431.00	9.29234
155'400	14'443.00	9.29408
155'500	14'455.00	9.29582
155'600	14'467.00	9.29756
155'700	14'479.00	9.29929
155'800	14'491.00	9.30103
155'900	14'503.00	9.30276
156'000	14'515.00	9.30449
156'100	14'527.00	9.30621
156'200	14'539.00	9.30794
156'300	14'551.00	9.30966
156'400	14'563.00	9.31138
156'500	14'575.00	9.31310

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i>	<i>Satz</i>
<i>Fr.</i>	<i>%</i>
11'226.10	7.43451
11'238.45	7.43774
11'245.85	7.43774
11'258.15	7.44095
11'265.60	7.44095
11'277.90	7.44417
11'285.35	7.44417
11'297.65	7.44737
11'305.10	7.44737
11'317.40	7.45056
11'329.70	7.45375
11'337.15	7.45375
11'349.45	7.45693
11'356.90	7.45693
11'369.20	7.46010
11'376.65	7.46010
11'388.95	7.46326
11'396.40	7.46326
11'408.70	7.46642
11'416.15	7.46642
11'428.45	7.46957
11'435.90	7.46957
11'448.20	7.47270
11'455.65	7.47270
11'467.95	7.47584
11'475.40	7.47584
11'487.70	7.47896
11'495.15	7.47896
11'507.45	7.48208
11'519.70	7.48519
11'527.20	7.48519
11'539.45	7.48829
11'546.95	7.48829
11'559.20	7.49138
11'566.70	7.49138
11'578.95	7.49446
11'586.45	7.49446
11'598.70	7.49754
11'606.20	7.49754
11'618.45	7.50061
11'625.95	7.50061
11'638.20	7.50368
11'645.70	7.50368
11'657.95	7.50673
11'665.45	7.50673
11'677.70	7.50978
11'685.20	7.50978
11'697.45	7.51282
11'711.60	7.51707
11'719.10	7.51707
11'733.25	7.52132
11'740.80	7.52132
11'754.90	7.52555
11'762.45	7.52555
11'776.55	7.52977
11'784.10	7.52977

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
162'200	15'259.00	9.40752
162'300	15'271.00	9.40912
162'400	15'283.00	9.41071
162'500	15'295.00	9.41231
162'600	15'307.00	9.41390
162'700	15'319.00	9.41549
162'800	15'331.00	9.41708
162'900	15'343.00	9.41866
163'000	15'355.00	9.42025
163'100	15'367.00	9.42183
163'200	15'379.00	9.42341
163'300	15'391.00	9.42498
163'400	15'403.00	9.42656
163'500	15'415.00	9.42813
163'600	15'427.00	9.42971
163'700	15'439.00	9.43128
163'800	15'451.00	9.43284
163'900	15'463.00	9.43441
164'000	15'475.00	9.43598
164'100	15'487.00	9.43754
164'200	15'499.00	9.43910
164'300	15'511.00	9.44066
164'400	15'523.00	9.44221
164'500	15'535.00	9.44377
164'600	15'547.00	9.44532
164'700	15'559.00	9.44687
164'800	15'571.00	9.44842
164'900	15'583.00	9.44997
165'000	15'595.00	9.45152
165'100	15'607.00	9.45306
165'200	15'619.00	9.45460
165'300	15'631.00	9.45614
165'400	15'643.00	9.45768
165'500	15'655.00	9.45921
165'600	15'667.00	9.46075
165'700	15'679.00	9.46228
165'800	15'691.00	9.46381
165'900	15'703.00	9.46534
166'000	15'715.00	9.46687
166'100	15'727.00	9.46839
166'200	15'739.00	9.46992
166'300	15'751.00	9.47144
166'400	15'763.00	9.47296
166'500	15'775.00	9.47447
166'600	15'787.00	9.47599
166'700	15'799.00	9.47750
166'800	15'811.00	9.47902
166'900	15'823.00	9.48053
167'000	15'835.00	9.48204
167'100	15'847.00	9.48354
167'200	15'859.00	9.48505
167'300	15'871.00	9.48655
167'400	15'883.00	9.48805
167'500	15'895.00	9.48955
167'600	15'907.00	9.49105
167'700	15'919.00	9.49255

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
12'411.25	7.65182
12'425.25	7.65574
12'432.90	7.65574
12'446.95	7.65965
12'454.60	7.65965
12'468.60	7.66355
12'476.25	7.66355
12'490.25	7.66744
12'497.95	7.66744
12'511.95	7.67133
12'519.60	7.67133
12'533.60	7.67520
12'547.60	7.67907
12'555.30	7.67907
12'569.25	7.68293
12'576.95	7.68293
12'590.95	7.68677
12'598.60	7.68677
12'612.60	7.69061
12'620.30	7.69061
12'634.25	7.69444
12'641.95	7.69444
12'655.95	7.69827
12'663.65	7.69827
12'677.60	7.70208
12'685.35	7.70208
12'699.30	7.70588
12'707.00	7.70588
12'720.95	7.70968
12'728.70	7.70968
12'742.65	7.71346
12'756.60	7.71724
12'764.30	7.71724
12'778.25	7.72101
12'786.00	7.72101
12'799.95	7.72477
12'807.65	7.72477
12'821.60	7.72852
12'829.35	7.72852
12'843.30	7.73227
12'851.05	7.73227
12'864.95	7.73600
12'872.70	7.73600
12'886.65	7.73973
12'894.40	7.73973
12'908.30	7.74344
12'916.05	7.74344
12'930.00	7.74715
12'937.75	7.74715
12'951.65	7.75085
12'965.60	7.75455
12'973.35	7.75455
12'987.30	7.75823
12'995.05	7.75823
13'008.95	7.76190
13'016.70	7.76190

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
173'400	16'603.00	9.57497
173'500	16'615.00	9.57637
173'600	16'627.00	9.57776
173'700	16'639.00	9.57916
173'800	16'651.00	9.58055
173'900	16'663.00	9.58194
174'000	16'675.00	9.58333
174'100	16'687.00	9.58472
174'200	16'699.00	9.58611
174'300	16'711.00	9.58749
174'400	16'723.00	9.58888
174'500	16'735.00	9.59026
174'600	16'747.00	9.59164
174'700	16'759.00	9.59302
174'800	16'771.00	9.59439
174'900	16'783.00	9.59577
175'000	16'795.00	9.59714
175'100	16'807.00	9.59852
175'200	16'819.00	9.59989
175'300	16'831.00	9.60125
175'400	16'843.00	9.60262
175'500	16'855.00	9.60399
175'600	16'867.00	9.60535
175'700	16'879.00	9.60672
175'800	16'891.00	9.60808
175'900	16'903.00	9.60944
176'000	16'915.00	9.61080
176'100	16'927.00	9.61215
176'200	16'939.00	9.61351
176'300	16'951.00	9.61486
176'400	16'963.00	9.61621
176'500	16'975.00	9.61756
176'600	16'987.00	9.61891
176'700	16'999.00	9.62026
176'800	17'011.00	9.62161
176'900	17'023.00	9.62295
177'000	17'035.00	9.62429
177'100	17'047.00	9.62564
177'200	17'059.00	9.62698
177'300	17'071.00	9.62831
177'400	17'083.00	9.62965
177'500	17'095.00	9.63099
177'600	17'107.00	9.63232
177'700	17'119.00	9.63365
177'800	17'131.00	9.63498
177'900	17'143.00	9.63631
178'000	17'155.00	9.63764
178'100	17'167.00	9.63897
178'200	17'179.00	9.64029
178'300	17'191.00	9.64162
178'400	17'203.00	9.64294
178'500	17'215.00	9.64426
178'600	17'227.00	9.64558
178'700	17'239.00	9.64689
178'800	17'251.00	9.64821
178'900	17'263.00	9.64952

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
13'643.85	7.86842
13'657.65	7.87185
13'665.55	7.87185
13'679.35	7.87527
13'687.20	7.87527
13'701.05	7.87869
13'708.90	7.87869
13'722.75	7.88210
13'730.60	7.88210
13'744.45	7.88550
13'752.30	7.88550
13'766.10	7.88889
13'774.00	7.88889
13'787.80	7.89227
13'801.60	7.89565
13'809.50	7.89565
13'823.30	7.89902
13'831.20	7.89902
13'845.00	7.90239
13'852.90	7.90239
13'866.65	7.90574
13'874.55	7.90574
13'888.35	7.90909
13'896.25	7.90909
13'910.05	7.91243
13'917.95	7.91243
13'931.75	7.91577
13'939.65	7.91577
13'953.45	7.91909
13'961.35	7.91909
13'975.15	7.92241
13'983.05	7.92241
13'996.85	7.92573
14'010.60	7.92903
14'018.55	7.92903
14'032.30	7.93233
14'040.20	7.93233
14'054.00	7.93562
14'061.90	7.93562
14'075.70	7.93891
14'083.65	7.93891
14'097.35	7.94218
14'105.30	7.94218
14'119.05	7.94545
14'127.00	7.94545
14'140.75	7.94872
14'148.70	7.94872
14'162.45	7.95197
14'170.40	7.95197
14'184.15	7.95522
14'192.10	7.95522
14'205.85	7.95847
14'219.60	7.96170
14'227.55	7.96170
14'241.30	7.96493
14'249.25	7.96493

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> Fr.	<i>Steuer</i> Fr.	<i>Satz</i> %
184'600	17'947.00	9.72210
184'700	17'959.00	9.72334
184'800	17'971.00	9.72457
184'900	17'983.00	9.72580
185'000	17'995.00	9.72703
185'100	18'007.00	9.72825
185'200	18'019.00	9.72948
185'300	18'031.00	9.73071
185'400	18'043.00	9.73193
185'500	18'055.00	9.73315
185'600	18'067.00	9.73438
185'700	18'079.00	9.73560
185'800	18'091.00	9.73681
185'900	18'103.00	9.73803
186'000	18'115.00	9.73925
186'100	18'127.00	9.74046
186'200	18'139.00	9.74168
186'300	18'151.00	9.74289
186'400	18'163.00	9.74410
186'500	18'175.00	9.74531
186'600	18'187.00	9.74652
186'700	18'199.00	9.74772
186'800	18'211.00	9.74893
186'900	18'223.00	9.75013
187'000	18'235.00	9.75134
187'100	18'247.00	9.75254
187'200	18'259.00	9.75374
187'300	18'271.00	9.75494
187'400	18'283.00	9.75614
187'500	18'295.00	9.75733
187'600	18'307.00	9.75853
187'700	18'319.00	9.75972
187'800	18'331.00	9.76092
187'900	18'343.00	9.76211
188'000	18'355.00	9.76330
188'100	18'367.00	9.76449
188'200	18'379.00	9.76567
188'300	18'391.00	9.76686
188'400	18'403.00	9.76805
188'500	18'415.00	9.76923
188'600	18'427.00	9.77041
188'700	18'439.00	9.77160
188'800	18'451.00	9.77278
188'900	18'463.00	9.77395
189'000	18'475.00	9.77513
189'100	18'487.00	9.77631
189'200	18'499.00	9.77748
189'300	18'511.00	9.77866
189'400	18'523.00	9.77983
189'500	18'535.00	9.78100
189'600	18'547.00	9.78217
189'700	18'559.00	9.78334
189'800	18'571.00	9.78451
189'900	18'583.00	9.78568
190'000	18'595.00	9.78684
190'100	18'607.00	9.78801

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> Fr.	<i>Satz</i> %
14'876.35	8.05870
14'890.00	8.06173
14'898.10	8.06173
14'911.70	8.06475
14'919.80	8.06475
14'933.40	8.06776
14'941.50	8.06776
14'955.15	8.07077
14'963.20	8.07077
14'976.85	8.07377
14'984.90	8.07377
14'998.55	8.07677
15'006.65	8.07677
15'020.25	8.07975
15'028.35	8.07975
15'042.00	8.08274
15'055.60	8.08571
15'063.70	8.08571
15'077.30	8.08869
15'085.40	8.08869
15'099.00	8.09165
15'107.10	8.09165
15'120.75	8.09461
15'128.85	8.09461
15'142.45	8.09756
15'150.55	8.09756
15'164.15	8.10051
15'172.25	8.10051
15'185.85	8.10345
15'193.95	8.10345
15'207.55	8.10638
15'215.70	8.10638
15'229.30	8.10931
15'237.40	8.10931
15'251.00	8.11223
15'264.60	8.11515
15'272.70	8.11515
15'286.30	8.11806
15'294.45	8.11806
15'308.05	8.12097
15'316.15	8.12097
15'329.75	8.12387
15'337.85	8.12387
15'351.45	8.12676
15'359.60	8.12676
15'373.15	8.12965
15'381.30	8.12965
15'394.90	8.13253
15'403.00	8.13253
15'416.60	8.13541
15'424.75	8.13541
15'438.30	8.13828
15'446.45	8.13828
15'460.00	8.14114
15'473.60	8.14400
15'481.75	8.14400

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
195'800	19'291.00	9.85240
195'900	19'303.00	9.85350
196'000	19'315.00	9.85459
196'100	19'327.00	9.85569
196'200	19'339.00	9.85678
196'300	19'351.00	9.85787
196'400	19'363.00	9.85896
196'500	19'375.00	9.86005
196'600	19'387.00	9.86114
196'700	19'399.00	9.86223
196'800	19'411.00	9.86331
196'900	19'423.00	9.86440
197'000	19'435.00	9.86548
197'100	19'447.00	9.86657
197'200	19'459.00	9.86765
197'300	19'471.00	9.86873
197'400	19'483.00	9.86981
197'500	19'495.00	9.87089
197'600	19'507.00	9.87196
197'700	19'519.00	9.87304
197'800	19'531.00	9.87412
197'900	19'543.00	9.87519
198'000	19'555.00	9.87626
198'100	19'567.00	9.87733
198'200	19'579.00	9.87841
198'300	19'591.00	9.87948
198'400	19'603.00	9.88054
198'500	19'615.00	9.88161
198'600	19'627.00	9.88268
198'700	19'639.00	9.88374
198'800	19'651.00	9.88481
198'900	19'663.00	9.88587
199'000	19'675.00	9.88693
199'100	19'687.00	9.88800
199'200	19'699.00	9.88906
199'300	19'711.00	9.89012
199'400	19'723.00	9.89117
199'500	19'735.00	9.89223
199'600	19'747.00	9.89329
199'700	19'759.00	9.89434
199'800	19'771.00	9.89540
199'900	19'783.00	9.89645
200'000	19'795.00	9.89750
200'100	19'807.00	9.89855
200'200	19'819.00	9.89960
200'300	19'831.00	9.90065
200'400	19'843.00	9.90170
200'500	19'855.00	9.90274
200'600	19'867.00	9.90379
200'700	19'879.00	9.90483
200'800	19'891.00	9.90588
200'900	19'903.00	9.90692
201'000	19'915.00	9.90796
201'100	19'927.00	9.90900
201'200	19'939.00	9.91004
201'300	19'951.00	9.91108

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
16'108.80	8.22718
16'122.30	8.22987
16'130.55	8.22987
16'144.05	8.23256
16'152.30	8.23256
16'165.80	8.23524
16'174.00	8.23524
16'187.50	8.23791
16'195.75	8.23791
16'209.20	8.24058
16'217.45	8.24058
16'230.95	8.24324
16'239.20	8.24324
16'252.65	8.24590
16'260.90	8.24590
16'274.40	8.24855
16'282.65	8.24855
16'296.10	8.25120
16'309.60	8.25385
16'317.85	8.25385
16'331.30	8.25648
16'339.55	8.25648
16'353.05	8.25912
16'361.30	8.25912
16'374.75	8.26174
16'383.05	8.26174
16'396.50	8.26437
16'404.75	8.26437
16'418.25	8.26699
16'426.50	8.26699
16'439.95	8.26960
16'448.25	8.26960
16'461.70	8.27221
16'469.95	8.27221
16'483.40	8.27481
16'491.70	8.27481
16'505.15	8.27741
16'518.60	8.28000
16'526.90	8.28000
16'540.35	8.28259
16'548.60	8.28259
16'562.05	8.28517
16'570.35	8.28517
16'583.80	8.28775
16'592.10	8.28775
16'605.50	8.29032
16'613.80	8.29032
16'627.25	8.29289
16'635.55	8.29289
16'648.95	8.29545
16'657.25	8.29545
16'670.70	8.29801
16'679.00	8.29801
16'692.45	8.30057
16'700.75	8.30057
16'714.20	8.30312

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
207'000	20'635.00	9.96860
207'100	20'647.00	9.96958
207'200	20'659.00	9.97056
207'300	20'671.00	9.97154
207'400	20'683.00	9.97252
207'500	20'695.00	9.97349
207'600	20'707.00	9.97447
207'700	20'719.00	9.97545
207'800	20'731.00	9.97642
207'900	20'743.00	9.97739
208'000	20'755.00	9.97837
208'100	20'767.00	9.97934
208'200	20'779.00	9.98031
208'300	20'791.00	9.98128
208'400	20'803.00	9.98225
208'500	20'815.00	9.98321
208'600	20'827.00	9.98418
208'700	20'839.00	9.98515
208'800	20'851.00	9.98611
208'900	20'863.00	9.98708
209'000	20'875.00	9.98804
209'100	20'887.00	9.98900
209'200	20'899.00	9.98996
209'300	20'911.00	9.99092
209'400	20'923.00	9.99188
209'500	20'935.00	9.99284
209'600	20'947.00	9.99380
209'700	20'959.00	9.99475
209'800	20'971.00	9.99571
209'900	20'983.00	9.99667
210'000	20'995.00	9.99762
210'100	21'007.00	9.99857
210'200	21'019.00	9.99952
210'300	21'031.00	10.00048
210'400	21'043.00	10.00143
210'500	21'055.00	10.00238
210'600	21'067.00	10.00332
210'700	21'079.00	10.00427
210'800	21'091.00	10.00522
210'900	21'103.00	10.00616
211'000	21'115.00	10.00711
211'100	21'127.00	10.00805
211'200	21'139.00	10.00900
211'300	21'151.00	10.00994
211'400	21'163.00	10.01088
211'500	21'175.00	10.01182
211'600	21'187.00	10.01276
211'700	21'199.00	10.01370
211'800	21'211.00	10.01464
211'900	21'223.00	10.01557
212'000	21'235.00	10.01651
212'100	21'247.00	10.01744
212'200	21'259.00	10.01838
212'300	21'271.00	10.01931
212'400	21'283.00	10.02024
212'500	21'295.00	10.02118

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
17'341.25	8.37741
17'354.60	8.37982
17'363.00	8.37982
17'376.35	8.38222
17'384.70	8.38222
17'398.10	8.38462
17'406.45	8.38462
17'419.80	8.38701
17'428.20	8.38701
17'441.55	8.38940
17'449.95	8.38940
17'463.30	8.39178
17'471.70	8.39178
17'485.05	8.39416
17'493.45	8.39416
17'506.80	8.39654
17'515.20	8.39654
17'528.55	8.39891
17'536.90	8.39891
17'550.25	8.40127
17'563.60	8.40364
17'572.00	8.40364
17'585.35	8.40599
17'593.75	8.40599
17'607.10	8.40835
17'615.50	8.40835
17'628.85	8.41070
17'637.25	8.41070
17'650.55	8.41304
17'658.95	8.41304
17'672.30	8.41538
17'680.70	8.41538
17'694.05	8.41772
17'702.45	8.41772
17'715.80	8.42005
17'724.20	8.42005
17'737.55	8.42238
17'745.95	8.42238
17'759.30	8.42471
17'772.60	8.42703
17'781.05	8.42703
17'794.35	8.42934
17'802.75	8.42934
17'816.10	8.43165
17'824.50	8.43165
17'837.85	8.43396
17'846.25	8.43396
17'859.60	8.43627
17'868.00	8.43627
17'881.35	8.43857
17'889.75	8.43857
17'903.05	8.44086
17'911.50	8.44086
17'924.80	8.44315
17'933.25	8.44315
17'946.55	8.44544

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</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</i> <i>Fr.</i>	<i>Satz</i> <i>%</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**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
229'400	23'323.00	10.16696
229'500	23'335.00	10.16776
229'600	23'347.00	10.16855
229'700	23'359.00	10.16935
229'800	23'371.00	10.17015
229'900	23'383.00	10.17094
230'000	23'395.00	10.17174
230'100	23'407.00	10.17253
230'200	23'419.00	10.17333
230'300	23'431.00	10.17412
230'400	23'443.00	10.17491
230'500	23'455.00	10.17570
230'600	23'467.00	10.17650
230'700	23'479.00	10.17729
230'800	23'491.00	10.17808
230'900	23'503.00	10.17887
231'000	23'515.00	10.17965
231'100	23'527.00	10.18044
231'200	23'539.00	10.18123
231'300	23'551.00	10.18201
231'400	23'563.00	10.18280
231'500	23'575.00	10.18359
231'600	23'587.00	10.18437
231'700	23'599.00	10.18515
231'800	23'611.00	10.18594
231'900	23'623.00	10.18672
232'000	23'635.00	10.18750
232'100	23'647.00	10.18828
232'200	23'659.00	10.18906
232'300	23'671.00	10.18984
232'400	23'683.00	10.19062
232'500	23'695.00	10.19140
232'600	23'707.00	10.19218
232'700	23'719.00	10.19295
232'800	23'731.00	10.19373
232'900	23'743.00	10.19450
233'000	23'755.00	10.19528
233'100	23'767.00	10.19605
233'200	23'779.00	10.19683
233'300	23'791.00	10.19760
233'400	23'803.00	10.19837
233'500	23'815.00	10.19914
233'600	23'827.00	10.19991
233'700	23'839.00	10.20068
233'800	23'851.00	10.20145
233'900	23'863.00	10.20222
234'000	23'875.00	10.20299
234'100	23'887.00	10.20376
234'200	23'899.00	10.20453
234'300	23'911.00	10.20529
234'400	23'923.00	10.20606
234'500	23'935.00	10.20682
234'600	23'947.00	10.20759
234'700	23'959.00	10.20835
234'800	23'971.00	10.20911
234'900	23'983.00	10.20988

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
19'805.95	8.63380
19'814.55	8.63380
19'827.70	8.63576
19'836.35	8.63576
19'849.50	8.63772
19'862.60	8.63967
19'871.25	8.63967
19'884.35	8.64162
19'893.00	8.64162
19'906.10	8.64356
19'914.75	8.64356
19'927.90	8.64551
19'936.55	8.64551
19'949.65	8.64745
19'958.30	8.64745
19'971.40	8.64938
19'980.05	8.64938
19'993.20	8.65132
20'001.85	8.65132
20'014.95	8.65325
20'023.60	8.65325
20'036.70	8.65517
20'045.35	8.65517
20'058.50	8.65710
20'071.60	8.65902
20'080.25	8.65902
20'093.35	8.66093
20'102.00	8.66093
20'115.15	8.66285
20'123.80	8.66285
20'136.90	8.66476
20'145.55	8.66476
20'158.65	8.66667
20'167.35	8.66667
20'180.45	8.66857
20'189.10	8.66857
20'202.20	8.67047
20'210.85	8.67047
20'223.95	8.67237
20'232.65	8.67237
20'245.75	8.67427
20'254.40	8.67427
20'267.50	8.67616
20'280.60	8.67805
20'289.30	8.67805
20'302.40	8.67994
20'311.05	8.67994
20'324.15	8.68182
20'332.80	8.68182
20'345.90	8.68370
20'354.60	8.68370
20'367.70	8.68558
20'376.35	8.68558
20'389.45	8.68745
20'398.15	8.68745
20'411.20	8.68932

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
240'600	24'667.00	10.25229
240'700	24'679.00	10.25301
240'800	24'691.00	10.25374
240'900	24'703.00	10.25446
241'000	24'715.00	10.25519
241'100	24'727.00	10.25591
241'200	24'739.00	10.25663
241'300	24'751.00	10.25736
241'400	24'763.00	10.25808
241'500	24'775.00	10.25880
241'600	24'787.00	10.25952
241'700	24'799.00	10.26024
241'800	24'811.00	10.26096
241'900	24'823.00	10.26168
242'000	24'835.00	10.26240
242'100	24'847.00	10.26311
242'200	24'859.00	10.26383
242'300	24'871.00	10.26455
242'400	24'883.00	10.26526
242'500	24'895.00	10.26598
242'600	24'907.00	10.26669
242'700	24'919.00	10.26741
242'800	24'931.00	10.26812
242'900	24'943.00	10.26883
243'000	24'955.00	10.26955
243'100	24'967.00	10.27026
243'200	24'979.00	10.27097
243'300	24'991.00	10.27168
243'400	25'003.00	10.27239
243'500	25'015.00	10.27310
243'600	25'027.00	10.27381
243'700	25'039.00	10.27452
243'800	25'051.00	10.27523
243'900	25'063.00	10.27593
244'000	25'075.00	10.27664
244'100	25'087.00	10.27735
244'200	25'099.00	10.27805
244'300	25'111.00	10.27876
244'400	25'123.00	10.27946
244'500	25'135.00	10.28016
244'600	25'147.00	10.28087
244'700	25'159.00	10.28157
244'800	25'171.00	10.28227
244'900	25'183.00	10.28297
245'000	25'195.00	10.28367
245'100	25'207.00	10.28437
245'200	25'219.00	10.28507
245'300	25'231.00	10.28577
245'400	25'243.00	10.28647
245'500	25'255.00	10.28717
245'600	25'267.00	10.28787
245'700	25'279.00	10.28856
245'800	25'291.00	10.28926
245'900	25'303.00	10.28996
246'000	25'315.00	10.29065
246'100	25'327.00	10.29134

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
21'038.25	8.74408
21'047.00	8.74408
21'060.05	8.74586
21'068.80	8.74586
21'081.80	8.74763
21'090.55	8.74763
21'103.60	8.74941
21'116.60	8.75118
21'125.35	8.75118
21'138.35	8.75295
21'147.15	8.75295
21'160.15	8.75472
21'168.90	8.75472
21'181.95	8.75648
21'190.70	8.75648
21'203.70	8.75824
21'212.45	8.75824
21'225.50	8.76000
21'234.25	8.76000
21'247.25	8.76176
21'256.05	8.76176
21'269.05	8.76351
21'277.80	8.76351
21'290.80	8.76526
21'299.60	8.76526
21'312.60	8.76701
21'325.60	8.76875
21'334.35	8.76875
21'347.35	8.77049
21'356.15	8.77049
21'369.15	8.77223
21'377.90	8.77223
21'390.95	8.77397
21'399.70	8.77397
21'412.70	8.77570
21'421.50	8.77570
21'434.50	8.77743
21'443.25	8.77743
21'456.25	8.77916
21'465.05	8.77916
21'478.05	8.78089
21'486.85	8.78089
21'499.85	8.78261
21'508.60	8.78261
21'521.60	8.78433
21'534.60	8.78605
21'543.40	8.78605
21'556.40	8.78776
21'565.15	8.78776
21'578.15	8.78947
21'586.95	8.78947
21'599.95	8.79118
21'608.70	8.79118
21'621.70	8.79289
21'630.50	8.79289
21'643.50	8.79459

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
251'800	26'011.00	10.33002
251'900	26'023.00	10.33069
252'000	26'035.00	10.33135
252'100	26'047.00	10.33201
252'200	26'059.00	10.33267
252'300	26'071.00	10.33333
252'400	26'083.00	10.33399
252'500	26'095.00	10.33465
252'600	26'107.00	10.33531
252'700	26'119.00	10.33597
252'800	26'131.00	10.33663
252'900	26'143.00	10.33729
253'000	26'155.00	10.33794
253'100	26'167.00	10.33860
253'200	26'179.00	10.33926
253'300	26'191.00	10.33991
253'400	26'203.00	10.34057
253'500	26'215.00	10.34122
253'600	26'227.00	10.34188
253'700	26'239.00	10.34253
253'800	26'251.00	10.34318
253'900	26'263.00	10.34384
254'000	26'275.00	10.34449
254'100	26'287.00	10.34514
254'200	26'299.00	10.34579
254'300	26'311.00	10.34644
254'400	26'323.00	10.34709
254'500	26'335.00	10.34774
254'600	26'347.00	10.34839
254'700	26'359.00	10.34904
254'800	26'371.00	10.34969
254'900	26'383.00	10.35033
255'000	26'395.00	10.35098
255'100	26'407.00	10.35163
255'200	26'419.00	10.35227
255'300	26'431.00	10.35292
255'400	26'443.00	10.35356
255'500	26'455.00	10.35421
255'600	26'467.00	10.35485
255'700	26'479.00	10.35549
255'800	26'491.00	10.35614
255'900	26'503.00	10.35678
256'000	26'515.00	10.35742
256'100	26'527.00	10.35806
256'200	26'539.00	10.35870
256'300	26'551.00	10.35934
256'400	26'563.00	10.35998
256'500	26'575.00	10.36062
256'600	26'587.00	10.36126
256'700	26'599.00	10.36190
256'800	26'611.00	10.36254
256'900	26'623.00	10.36318
257'000	26'635.00	10.36381
257'100	26'647.00	10.36445
257'200	26'659.00	10.36509
257'300	26'671.00	10.36572

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
22'270.55	8.84453
22'279.35	8.84453
22'292.30	8.84615
22'301.15	8.84615
22'314.10	8.84778
22'322.95	8.84778
22'335.90	8.84940
22'344.75	8.84940
22'357.70	8.85102
22'370.60	8.85263
22'379.45	8.85263
22'392.35	8.85424
22'401.25	8.85424
22'414.20	8.85586
22'423.05	8.85586
22'435.95	8.85746
22'444.80	8.85746
22'457.75	8.85907
22'466.60	8.85907
22'479.50	8.86067
22'488.40	8.86067
22'501.35	8.86228
22'510.20	8.86228
22'523.10	8.86387
22'531.95	8.86387
22'544.90	8.86547
22'553.75	8.86547
22'566.65	8.86706
22'579.60	8.86866
22'588.50	8.86866
22'601.40	8.87025
22'610.25	8.87025
22'623.15	8.87183
22'632.05	8.87183
22'644.95	8.87342
22'653.85	8.87342
22'666.75	8.87500
22'675.65	8.87500
22'688.55	8.87658
22'697.40	8.87658
22'710.35	8.87816
22'719.20	8.87816
22'732.10	8.87973
22'741.00	8.87973
22'753.90	8.88131
22'762.80	8.88131
22'775.70	8.88288
22'790.50	8.88519
22'799.40	8.88519
22'814.20	8.88749
22'823.05	8.88749
22'837.85	8.88979
22'846.75	8.88979
22'861.55	8.89209
22'870.45	8.89209
22'885.25	8.89439

**Alleinstehende**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</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</i> Fr.	<i>Steuer</i> Fr.	<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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> Fr.	<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**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
274'200	28'711.00	10.47082
274'300	28'724.00	10.47175
274'400	28'737.00	10.47267
274'500	28'750.00	10.47359
274'600	28'763.00	10.47451
274'700	28'776.00	10.47543
274'800	28'789.00	10.47635
274'900	28'802.00	10.47726
275'000	28'815.00	10.47818
275'100	28'828.00	10.47910
275'200	28'841.00	10.48001
275'300	28'854.00	10.48093
275'400	28'867.00	10.48184
275'500	28'880.00	10.48276
275'600	28'893.00	10.48367
275'700	28'906.00	10.48458
275'800	28'919.00	10.48550
275'900	28'932.00	10.48641
276'000	28'945.00	10.48732
276'100	28'958.00	10.48823
276'200	28'971.00	10.48914
276'300	28'984.00	10.49005
276'400	28'997.00	10.49096
276'500	29'010.00	10.49186
276'600	29'023.00	10.49277
276'700	29'036.00	10.49368
276'800	29'049.00	10.49458
276'900	29'062.00	10.49549
277'000	29'075.00	10.49639
277'100	29'088.00	10.49729
277'200	29'101.00	10.49820
277'300	29'114.00	10.49910
277'400	29'127.00	10.50000
277'500	29'140.00	10.50090
277'600	29'153.00	10.50180
277'700	29'166.00	10.50270
277'800	29'179.00	10.50360
277'900	29'192.00	10.50450
278'000	29'205.00	10.50540
278'100	29'218.00	10.50629
278'200	29'231.00	10.50719
278'300	29'244.00	10.50808
278'400	29'257.00	10.50898
278'500	29'270.00	10.50987
278'600	29'283.00	10.51077
278'700	29'296.00	10.51166
278'800	29'309.00	10.51255
278'900	29'322.00	10.51345
279'000	29'335.00	10.51434
279'100	29'348.00	10.51523
279'200	29'361.00	10.51612
279'300	29'374.00	10.51701
279'400	29'387.00	10.51790
279'500	29'400.00	10.51878
279'600	29'413.00	10.51967
279'700	29'426.00	10.52056

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
24'913.60	9.08593
24'922.70	9.08593
24'937.35	9.08795
24'946.40	9.08795
24'961.05	9.08997
24'970.15	9.08997
24'984.75	9.09198
24'993.85	9.09198
25'008.45	9.09399
25'017.55	9.09399
25'032.15	9.09599
25'041.25	9.09599
25'055.90	9.09800
25'070.50	9.10000
25'079.60	9.10000
25'094.20	9.10200
25'103.30	9.10200
25'117.90	9.10399
25'127.00	9.10399
25'141.65	9.10599
25'150.75	9.10599
25'165.35	9.10798
25'174.45	9.10798
25'189.05	9.10997
25'198.20	9.10997
25'212.75	9.11195
25'221.90	9.11195
25'236.45	9.11393
25'245.60	9.11393
25'260.20	9.11591
25'269.30	9.11591
25'283.90	9.11789
25'298.50	9.11986
25'307.60	9.11986
25'322.20	9.12183
25'331.30	9.12183
25'345.90	9.12380
25'355.05	9.12380
25'369.65	9.12577
25'378.75	9.12577
25'393.35	9.12773
25'402.45	9.12773
25'417.05	9.12969
25'426.20	9.12969
25'440.80	9.13165
25'449.90	9.13165
25'464.50	9.13361
25'473.65	9.13361
25'488.20	9.13556
25'497.35	9.13556
25'511.95	9.13751
25'526.50	9.13946
25'535.65	9.13946
25'550.20	9.14140
25'559.35	9.14140
25'573.90	9.14334

**Alleinstehende**

Art. 38 Abs. 1 StG

<i>Einkommen</i> Fr.	<i>Steuer</i> Fr.	<i>Satz</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, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> Fr.	<i>Satz</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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
285'400	30'167.00	10.57008
285'500	30'180.00	10.57093
285'600	30'193.00	10.57178
285'700	30'206.00	10.57263
285'800	30'219.00	10.57348
285'900	30'232.00	10.57433
286'000	30'245.00	10.57517
286'100	30'258.00	10.57602
286'200	30'271.00	10.57687
286'300	30'284.00	10.57772
286'400	30'297.00	10.57856
286'500	30'310.00	10.57941
286'600	30'323.00	10.58025
286'700	30'336.00	10.58110
286'800	30'349.00	10.58194
286'900	30'362.00	10.58278
287'000	30'375.00	10.58362
287'100	30'388.00	10.58447
287'200	30'401.00	10.58531
287'300	30'414.00	10.58615
287'400	30'427.00	10.58699
287'500	30'440.00	10.58783
287'600	30'453.00	10.58866
287'700	30'466.00	10.58950
287'800	30'479.00	10.59034
287'900	30'492.00	10.59118
288'000	30'505.00	10.59201
288'100	30'518.00	10.59285
288'200	30'531.00	10.59368
288'300	30'544.00	10.59452
288'400	30'557.00	10.59535
288'500	30'570.00	10.59619
288'600	30'583.00	10.59702
288'700	30'596.00	10.59785
288'800	30'609.00	10.59868
288'900	30'622.00	10.59952
289'000	30'635.00	10.60035
289'100	30'648.00	10.60118
289'200	30'661.00	10.60201
289'300	30'674.00	10.60283
289'400	30'687.00	10.60366
289'500	30'700.00	10.60449
289'600	30'713.00	10.60532
289'700	30'726.00	10.60614
289'800	30'739.00	10.60697
289'900	30'752.00	10.60780
290'000	30'765.00	10.60862
290'100	30'778.00	10.60945
290'200	30'791.00	10.61027
290'300	30'804.00	10.61109
290'400	30'817.00	10.61191
290'500	30'830.00	10.61274
290'600	30'843.00	10.61356
290'700	30'856.00	10.61438
290'800	30'869.00	10.61520
290'900	30'882.00	10.61602

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
26'257.95	9.20040
26'267.15	9.20040
26'281.65	9.20226
26'290.85	9.20226
26'305.35	9.20412
26'314.60	9.20412
26'329.10	9.20598
26'338.30	9.20598
26'352.85	9.20784
26'362.05	9.20784
26'376.55	9.20969
26'385.75	9.20969
26'400.25	9.21154
26'409.50	9.21154
26'424.00	9.21339
26'438.50	9.21523
26'447.70	9.21523
26'462.20	9.21707
26'471.45	9.21707
26'485.95	9.21892
26'495.20	9.21892
26'509.65	9.22075
26'518.90	9.22075
26'533.40	9.22259
26'542.60	9.22259
26'557.10	9.22442
26'566.35	9.22442
26'580.85	9.22625
26'590.05	9.22625
26'604.55	9.22808
26'613.80	9.22808
26'628.30	9.22991
26'637.50	9.22991
26'652.00	9.23173
26'666.50	9.23355
26'675.75	9.23355
26'690.20	9.23537
26'699.45	9.23537
26'713.95	9.23719
26'723.20	9.23719
26'737.65	9.23900
26'746.90	9.23900
26'761.40	9.24081
26'770.65	9.24081
26'785.10	9.24262
26'794.35	9.24262
26'808.85	9.24443
26'818.10	9.24443
26'832.55	9.24623
26'841.80	9.24623
26'856.30	9.24804
26'865.55	9.24804
26'880.05	9.24984
26'894.50	9.25163
26'903.75	9.25163
26'918.25	9.25343

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
296'600	31'623.00	10.66183
296'700	31'636.00	10.66262
296'800	31'649.00	10.66341
296'900	31'662.00	10.66420
297'000	31'675.00	10.66498
297'100	31'688.00	10.66577
297'200	31'701.00	10.66655
297'300	31'714.00	10.66734
297'400	31'727.00	10.66812
297'500	31'740.00	10.66891
297'600	31'753.00	10.66969
297'700	31'766.00	10.67047
297'800	31'779.00	10.67126
297'900	31'792.00	10.67204
298'000	31'805.00	10.67282
298'100	31'818.00	10.67360
298'200	31'831.00	10.67438
298'300	31'844.00	10.67516
298'400	31'857.00	10.67594
298'500	31'870.00	10.67672
298'600	31'883.00	10.67749
298'700	31'896.00	10.67827
298'800	31'909.00	10.67905
298'900	31'922.00	10.67983
299'000	31'935.00	10.68060
299'100	31'948.00	10.68138
299'200	31'961.00	10.68215
299'300	31'974.00	10.68293
299'400	31'987.00	10.68370
299'500	32'000.00	10.68447
299'600	32'013.00	10.68525
299'700	32'026.00	10.68602
299'800	32'039.00	10.68679
299'900	32'052.00	10.68756
300'000	32'065.00	10.68833
300'100	32'078.00	10.68910
300'200	32'091.00	10.68987
300'300	32'104.00	10.69064
300'400	32'117.00	10.69141
300'500	32'130.00	10.69218
300'600	32'143.00	10.69295
300'700	32'156.00	10.69371
300'800	32'169.00	10.69448
300'900	32'182.00	10.69525
301'000	32'195.00	10.69601
301'100	32'208.00	10.69678
301'200	32'221.00	10.69754
301'300	32'234.00	10.69831
301'400	32'247.00	10.69907
301'500	32'260.00	10.69983
301'600	32'273.00	10.70060
301'700	32'286.00	10.70136
301'800	32'299.00	10.70212
301'900	32'312.00	10.70288
302'000	32'325.00	10.70364
302'100	32'338.00	10.70440

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
27'602.20	9.30621
27'611.55	9.30621
27'625.95	9.30794
27'635.25	9.30794
27'649.70	9.30966
27'659.00	9.30966
27'673.40	9.31138
27'682.75	9.31138
27'697.15	9.31310
27'706.45	9.31310
27'720.85	9.31481
27'730.20	9.31481
27'744.65	9.31653
27'753.95	9.31653
27'768.35	9.31824
27'777.65	9.31824
27'792.10	9.31995
27'806.50	9.32166
27'815.85	9.32166
27'830.25	9.32336
27'839.55	9.32336
27'853.95	9.32506
27'863.30	9.32506
27'877.70	9.32676
27'887.00	9.32676
27'901.40	9.32846
27'910.75	9.32846
27'925.15	9.33016
27'934.50	9.33016
27'948.90	9.33185
27'958.20	9.33185
27'972.60	9.33354
27'981.95	9.33354
27'996.35	9.33523
28'005.70	9.33523
28'020.10	9.33692
28'034.50	9.33861
28'043.85	9.33861
28'058.25	9.34029
28'067.55	9.34029
28'081.95	9.34197
28'091.30	9.34197
28'105.70	9.34365
28'115.05	9.34365
28'129.45	9.34533
28'138.80	9.34533
28'153.15	9.34700
28'162.50	9.34700
28'176.90	9.34868
28'186.25	9.34868
28'200.65	9.35035
28'210.00	9.35035
28'224.40	9.35202
28'233.75	9.35202
28'248.10	9.35368
28'262.50	9.35535

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
307'800	33'079.00	10.74691
307'900	33'092.00	10.74765
308'000	33'105.00	10.74838
308'100	33'118.00	10.74911
308'200	33'131.00	10.74984
308'300	33'144.00	10.75057
308'400	33'157.00	10.75130
308'500	33'170.00	10.75203
308'600	33'183.00	10.75275
308'700	33'196.00	10.75348
308'800	33'209.00	10.75421
308'900	33'222.00	10.75494
309'000	33'235.00	10.75566
309'100	33'248.00	10.75639
309'200	33'261.00	10.75712
309'300	33'274.00	10.75784
309'400	33'287.00	10.75856
309'500	33'300.00	10.75929
309'600	33'313.00	10.76001
309'700	33'326.00	10.76074
309'800	33'339.00	10.76146
309'900	33'352.00	10.76218
310'000	33'365.00	10.76290
310'100	33'378.00	10.76362
310'200	33'391.00	10.76435
310'300	33'404.00	10.76507
310'400	33'417.00	10.76579
310'500	33'430.00	10.76651
310'600	33'443.00	10.76722
310'700	33'456.00	10.76794
310'800	33'469.00	10.76866
310'900	33'482.00	10.76938
311'000	33'495.00	10.77010
311'100	33'508.00	10.77081
311'200	33'521.00	10.77153
311'300	33'534.00	10.77225
311'400	33'547.00	10.77296
311'500	33'560.00	10.77368
311'600	33'573.00	10.77439
311'700	33'586.00	10.77510
311'800	33'599.00	10.77582
311'900	33'612.00	10.77653
312'000	33'625.00	10.77724
312'100	33'638.00	10.77796
312'200	33'651.00	10.77867
312'300	33'664.00	10.77938
312'400	33'677.00	10.78009
312'500	33'690.00	10.78080
312'600	33'703.00	10.78151
312'700	33'716.00	10.78222
312'800	33'729.00	10.78293
312'900	33'742.00	10.78364
313'000	33'755.00	10.78435
313'100	33'768.00	10.78505
313'200	33'781.00	10.78576
313'300	33'794.00	10.78647

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
28'946.50	9.40432
28'955.90	9.40432
28'970.25	9.40592
28'979.65	9.40592
28'994.00	9.40752
29'003.40	9.40752
29'017.75	9.40912
29'027.15	9.40912
29'041.45	9.41071
29'050.85	9.41071
29'065.20	9.41231
29'074.65	9.41231
29'088.95	9.41390
29'098.35	9.41390
29'112.70	9.41549
29'122.10	9.41549
29'136.45	9.41708
29'145.85	9.41708
29'160.15	9.41866
29'174.50	9.42025
29'183.95	9.42025
29'198.25	9.42183
29'207.65	9.42183
29'222.00	9.42341
29'231.40	9.42341
29'245.70	9.42498
29'255.15	9.42498
29'269.45	9.42656
29'278.90	9.42656
29'293.20	9.42813
29'302.65	9.42813
29'316.95	9.42971
29'326.40	9.42971
29'340.70	9.43128
29'350.15	9.43128
29'364.45	9.43284
29'373.85	9.43284
29'388.20	9.43441
29'402.50	9.43598
29'411.95	9.43598
29'426.25	9.43754
29'435.70	9.43754
29'450.00	9.43910
29'459.45	9.43910
29'473.75	9.44066
29'483.20	9.44066
29'497.45	9.44221
29'506.90	9.44221
29'521.25	9.44377
29'530.65	9.44377
29'544.95	9.44532
29'554.40	9.44532
29'568.70	9.44687
29'578.15	9.44687
29'592.45	9.44842
29'601.90	9.44842

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
319'000	34'535.00	10.82602
319'100	34'548.00	10.82670
319'200	34'561.00	10.82738
319'300	34'574.00	10.82806
319'400	34'587.00	10.82874
319'500	34'600.00	10.82942
319'600	34'613.00	10.83010
319'700	34'626.00	10.83078
319'800	34'639.00	10.83146
319'900	34'652.00	10.83214
320'000	34'665.00	10.83281
320'100	34'678.00	10.83349
320'200	34'691.00	10.83417
320'300	34'704.00	10.83484
320'400	34'717.00	10.83552
320'500	34'730.00	10.83619
320'600	34'743.00	10.83687
320'700	34'756.00	10.83754
320'800	34'769.00	10.83822
320'900	34'782.00	10.83889
321'000	34'795.00	10.83956
321'100	34'808.00	10.84024
321'200	34'821.00	10.84091
321'300	34'834.00	10.84158
321'400	34'847.00	10.84225
321'500	34'860.00	10.84292
321'600	34'873.00	10.84359
321'700	34'886.00	10.84426
321'800	34'899.00	10.84493
321'900	34'912.00	10.84560
322'000	34'925.00	10.84627
322'100	34'938.00	10.84694
322'200	34'951.00	10.84761
322'300	34'964.00	10.84828
322'400	34'977.00	10.84895
322'500	34'990.00	10.84961
322'600	35'003.00	10.85028
322'700	35'016.00	10.85095
322'800	35'029.00	10.85161
322'900	35'042.00	10.85228
323'000	35'055.00	10.85294
323'100	35'068.00	10.85361
323'200	35'081.00	10.85427
323'300	35'094.00	10.85493
323'400	35'107.00	10.85560
323'500	35'120.00	10.85626
323'600	35'133.00	10.85692
323'700	35'146.00	10.85758
323'800	35'159.00	10.85825
323'900	35'172.00	10.85891
324'000	35'185.00	10.85957
324'100	35'198.00	10.86023
324'200	35'211.00	10.86089
324'300	35'224.00	10.86155
324'400	35'237.00	10.86221
324'500	35'250.00	10.86287

**Verheiratete, Eineltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
30'286.00	9.49404
30'300.25	9.49553
30'314.50	9.49702
30'324.00	9.49702
30'338.25	9.49851
30'347.75	9.49851
30'362.00	9.50000
30'371.50	9.50000
30'385.75	9.50149
30'395.25	9.50149
30'409.50	9.50297
30'419.00	9.50297
30'433.25	9.50445
30'442.75	9.50445
30'457.00	9.50593
30'466.50	9.50593
30'480.75	9.50741
30'490.25	9.50741
30'504.50	9.50889
30'514.05	9.50889
30'528.25	9.51036
30'542.50	9.51183
30'552.00	9.51183
30'566.25	9.51331
30'575.80	9.51331
30'590.00	9.51478
30'599.55	9.51478
30'613.75	9.51624
30'623.25	9.51624
30'637.50	9.51771
30'647.05	9.51771
30'661.25	9.51917
30'670.75	9.51917
30'685.00	9.52064
30'694.55	9.52064
30'708.75	9.52210
30'718.30	9.52210
30'732.55	9.52356
30'742.05	9.52356
30'756.25	9.52501
30'770.50	9.52647
30'780.00	9.52647
30'794.25	9.52792
30'803.75	9.52792
30'818.00	9.52938
30'827.55	9.52938
30'841.75	9.53083
30'851.30	9.53083
30'865.50	9.53228
30'875.05	9.53228
30'889.25	9.53372
30'898.80	9.53372
30'913.00	9.53517
30'922.55	9.53517
30'936.75	9.53661
30'946.30	9.53661

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
330'200	35'991.00	10.89976
330'300	36'004.00	10.90039
330'400	36'017.00	10.90103
330'500	36'030.00	10.90166
330'600	36'043.00	10.90230
330'700	36'056.00	10.90293
330'800	36'069.00	10.90357
330'900	36'082.00	10.90420
331'000	36'095.00	10.90483
331'100	36'108.00	10.90547
331'200	36'121.00	10.90610
331'300	36'134.00	10.90673
331'400	36'147.00	10.90736
331'500	36'160.00	10.90799
331'600	36'173.00	10.90862
331'700	36'186.00	10.90926
331'800	36'199.00	10.90989
331'900	36'212.00	10.91052
332'000	36'225.00	10.91114
332'100	36'238.00	10.91177
332'200	36'251.00	10.91240
332'300	36'264.00	10.91303
332'400	36'277.00	10.91366
332'500	36'290.00	10.91429
332'600	36'303.00	10.91491
332'700	36'316.00	10.91554
332'800	36'329.00	10.91617
332'900	36'342.00	10.91679
333'000	36'355.00	10.91742
333'100	36'368.00	10.91804
333'200	36'381.00	10.91867
333'300	36'394.00	10.91929
333'400	36'407.00	10.91992
333'500	36'420.00	10.92054
333'600	36'433.00	10.92116
333'700	36'446.00	10.92179
333'800	36'459.00	10.92241
333'900	36'472.00	10.92303
334'000	36'485.00	10.92365
334'100	36'498.00	10.92427
334'200	36'511.00	10.92490
334'300	36'524.00	10.92552
334'400	36'537.00	10.92614
334'500	36'550.00	10.92676
334'600	36'563.00	10.92738
334'700	36'576.00	10.92800
334'800	36'589.00	10.92861
334'900	36'602.00	10.92923
335'000	36'615.00	10.92985
335'100	36'628.00	10.93047
335'200	36'641.00	10.93109
335'300	36'654.00	10.93170
335'400	36'667.00	10.93232
335'500	36'680.00	10.93294
335'600	36'693.00	10.93355
335'700	36'706.00	10.93417

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</i>
31'630.40	9.57916
31'644.55	9.58055
31'654.15	9.58055
31'668.30	9.58194
31'682.50	9.58333
31'692.05	9.58333
31'706.25	9.58472
31'715.85	9.58472
31'730.00	9.58611
31'739.60	9.58611
31'753.75	9.58749
31'763.35	9.58749
31'777.55	9.58888
31'787.15	9.58888
31'801.30	9.59026
31'810.90	9.59026
31'825.05	9.59164
31'834.65	9.59164
31'848.85	9.59302
31'858.40	9.59302
31'872.55	9.59439
31'882.15	9.59439
31'896.35	9.59577
31'910.50	9.59714
31'920.10	9.59714
31'934.30	9.59852
31'943.85	9.59852
31'958.05	9.59989
31'967.65	9.59989
31'981.75	9.60125
31'991.35	9.60125
32'005.55	9.60262
32'015.15	9.60262
32'029.30	9.60399
32'038.90	9.60399
32'053.05	9.60535
32'062.65	9.60535
32'076.85	9.60672
32'086.45	9.60672
32'100.60	9.60808
32'110.20	9.60808
32'124.35	9.60944
32'138.50	9.61080
32'148.15	9.61080
32'162.25	9.61215
32'171.85	9.61215
32'186.05	9.61351
32'195.65	9.61351
32'209.80	9.61486
32'219.40	9.61486
32'233.55	9.61621
32'243.15	9.61621
32'257.30	9.61756
32'266.90	9.61756
32'281.05	9.61891
32'290.70	9.61891

**Alleinstehende**

Art. 38 Abs. 1 StG

<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**

Art. 38 Abs. 2 StG

<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**

Art. 38 Abs. 1 StG

<i>Einkommen</i> Fr.	<i>Steuer</i> Fr.	<i>Satz</i> %
341'400	37'447.00	10.96866
341'500	37'460.00	10.96925
341'600	37'473.00	10.96985
341'700	37'486.00	10.97044
341'800	37'499.00	10.97104
341'900	37'512.00	10.97163
342'000	37'525.00	10.97222
342'100	37'538.00	10.97281
342'200	37'551.00	10.97341
342'300	37'564.00	10.97400
342'400	37'577.00	10.97459
342'500	37'590.00	10.97518
342'600	37'603.00	10.97577
342'700	37'616.00	10.97636
342'800	37'629.00	10.97695
342'900	37'642.00	10.97754
343'000	37'655.00	10.97813
343'100	37'668.00	10.97872
343'200	37'681.00	10.97931
343'300	37'694.00	10.97990
343'400	37'707.00	10.98049
343'500	37'720.00	10.98108
343'600	37'733.00	10.98166
343'700	37'746.00	10.98225
343'800	37'759.00	10.98284
343'900	37'772.00	10.98343
344'000	37'785.00	10.98401
344'100	37'798.00	10.98460
344'200	37'811.00	10.98518
344'300	37'824.00	10.98577
344'400	37'837.00	10.98635
344'500	37'850.00	10.98694
344'600	37'863.00	10.98752
344'700	37'876.00	10.98811
344'800	37'889.00	10.98869
344'900	37'902.00	10.98927
345'000	37'915.00	10.98986
345'100	37'928.00	10.99044
345'200	37'941.00	10.99102
345'300	37'954.00	10.99160
345'400	37'967.00	10.99218
345'500	37'980.00	10.99276
345'600	37'993.00	10.99334
345'700	38'006.00	10.99393
345'800	38'019.00	10.99451
345'900	38'032.00	10.99509
346'000	38'045.00	10.99566
346'100	38'058.00	10.99624
346'200	38'071.00	10.99682
346'300	38'084.00	10.99740
346'400	38'097.00	10.99798
346'500	38'110.00	10.99856
346'600	38'123.00	10.99913
346'700	38'136.00	10.99971
346'800	38'149.00	11.00029
346'900	38'162.00	11.00086

**Verheiratete, Einzeltern**

Art. 38 Abs. 2 StG

<i>Steuer</i> Fr.	<i>Satz</i> %
32'974.75	9.65869
32'988.85	9.65999
32'998.55	9.65999
33'012.65	9.66129
33'022.30	9.66129
33'036.40	9.66259
33'050.50	9.66389
33'060.15	9.66389
33'074.30	9.66519
33'083.95	9.66519
33'098.05	9.66648
33'107.70	9.66648
33'121.80	9.66778
33'131.50	9.66778
33'145.55	9.66907
33'155.25	9.66907
33'169.35	9.67036
33'179.00	9.67036
33'193.10	9.67165
33'202.75	9.67165
33'216.90	9.67294
33'226.55	9.67294
33'240.65	9.67423
33'250.35	9.67423
33'264.40	9.67551
33'278.50	9.67680
33'288.20	9.67680
33'302.25	9.67808
33'311.95	9.67808
33'326.05	9.67936
33'335.70	9.67936
33'349.80	9.68064
33'359.50	9.68064
33'373.60	9.68192
33'383.25	9.68192
33'397.35	9.68320
33'407.05	9.68320
33'421.10	9.68447
33'430.80	9.68447
33'444.90	9.68575
33'454.60	9.68575
33'468.65	9.68702
33'478.35	9.68702
33'492.40	9.68829
33'506.50	9.68956
33'516.20	9.68956
33'530.25	9.69083
33'539.95	9.69083
33'554.05	9.69210
33'563.75	9.69210
33'577.80	9.69336
33'587.50	9.69336
33'601.60	9.69463
33'611.30	9.69463
33'625.35	9.69589
33'635.05	9.69589

**Alleinstehende**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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</i> Fr.	<i>Steuer</i> Fr.	<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</i> Fr.	<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**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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</i> <i>Fr.</i>	<i>Steuer</i> <i>Fr.</i>	<i>Satz</i> <i>%</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</i> <i>Fr.</i>	<i>Satz</i> <i>%</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**

Art. 38 Abs. 1 StG

<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, Eineltern**

Art. 38 Abs. 2 StG

<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

<b>Alleinstehende</b> Art. 38 Abs. 1 StG			<b>Verheiratete, Eineltern</b> Art. 38 Abs. 2 StG	
<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>
380'600	42'543.00	11.17788	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.