

Steuerverwaltung
KANTON OBWALDEN

Postfach 1564
St. Antonistrasse 4, 6060 Sarnen
Telefon 041 666 62 22

Quellensteuer **Tarifjahr 2018**
für ausländische Arbeitnehmer/innen

Kapitalleistungen K
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
1'000	54.36	5.44	33'000	1'809.88	5.48	65'000	3'665.90	5.64	97'000	5'658.42	5.83	129'000	7'817.44	6.06	170'000	10'986.20	6.46						
2'000	108.72	5.44	34'000	1'866.24	5.49	66'000	3'725.76	5.65	98'000	5'721.78	5.84	130'000	7'891.80	6.07	180'000	11'789.80	6.55						
3'000	163.08	5.44	35'000	1'922.60	5.49	67'000	3'785.62	5.65	99'000	5'785.14	5.84	131'000	7'966.16	6.08	190'000	12'593.40	6.63						
4'000	217.44	5.44	36'000	1'978.96	5.50	68'000	3'845.48	5.66	100'000	5'848.50	5.85	132'000	8'040.52	6.09	200'000	13'397.00	6.70						
5'000	271.80	5.44	37'000	2'035.32	5.50	69'000	3'905.34	5.66	101'000	5'915.36	5.86	133'000	8'114.88	6.10	210'000	14'200.60	6.76						
6'000	326.16	5.44	38'000	2'091.68	5.50	70'000	3'965.20	5.66	102'000	5'982.22	5.86	134'000	8'189.24	6.11	220'000	15'004.20	6.82						
7'000	380.52	5.44	39'000	2'148.04	5.51	71'000	4'025.06	5.67	103'000	6'049.08	5.87	135'000	8'263.60	6.12	230'000	15'807.80	6.87						
8'000	434.88	5.44	40'000	2'204.40	5.51	72'000	4'084.92	5.67	104'000	6'115.94	5.88	136'000	8'337.96	6.13	240'000	16'611.40	6.92						
9'000	489.24	5.44	41'000	2'260.76	5.51	73'000	4'144.78	5.68	105'000	6'182.80	5.89	137'000	8'412.32	6.14	250'000	17'415.00	6.97						
10'000	543.60	5.44	42'000	2'317.12	5.52	74'000	4'204.64	5.68	106'000	6'249.66	5.90	138'000	8'486.68	6.15	260'000	18'218.60	7.01						
11'000	597.96	5.44	43'000	2'373.48	5.52	75'000	4'264.50	5.69	107'000	6'316.52	5.90	139'000	8'561.04	6.16	270'000	19'022.20	7.05						
12'000	652.32	5.44	44'000	2'429.84	5.52	76'000	4'327.86	5.69	108'000	6'383.38	5.91	140'000	8'635.40	6.17	280'000	19'825.80	7.08						
13'000	706.68	5.44	45'000	2'486.20	5.52	77'000	4'391.22	5.70	109'000	6'450.24	5.92	141'000	8'709.76	6.18	290'000	20'629.40	7.11						
14'000	761.04	5.44	46'000	2'542.56	5.53	78'000	4'454.58	5.71	110'000	6'517.10	5.92	142'000	8'784.12	6.19	300'000	21'433.00	7.14						
15'000	815.40	5.44	47'000	2'598.92	5.53	79'000	4'517.94	5.72	111'000	6'583.96	5.93	143'000	8'858.48	6.19	310'000	22'236.60	7.17						
16'000	869.76	5.44	48'000	2'655.28	5.53	80'000	4'581.30	5.73	112'000	6'650.82	5.94	144'000	8'932.84	6.20	320'000	23'040.20	7.20						
17'000	924.12	5.44	49'000	2'711.64	5.53	81'000	4'644.66	5.73	113'000	6'717.68	5.94	145'000	9'007.20	6.21	330'000	23'843.80	7.23						
18'000	978.48	5.44	50'000	2'768.00	5.54	82'000	4'708.02	5.74	114'000	6'784.54	5.95	146'000	9'081.56	6.22	340'000	24'647.40	7.25						
19'000	1'032.84	5.44	51'000	2'827.86	5.54	83'000	4'771.38	5.75	115'000	6'851.40	5.96	147'000	9'155.92	6.23	350'000	25'451.00	7.27						
20'000	1'087.20	5.44	52'000	2'887.72	5.55	84'000	4'834.74	5.76	116'000	6'918.26	5.96	148'000	9'230.28	6.24	360'000	26'254.60	7.29						
21'000	1'141.56	5.44	53'000	2'947.58	5.56	85'000	4'898.10	5.76	117'000	6'985.12	5.97	149'000	9'304.64	6.24	370'000	27'058.20	7.31						
22'000	1'195.92	5.44	54'000	3'007.44	5.57	86'000	4'961.46	5.77	118'000	7'051.98	5.98	150'000	9'379.00	6.25	380'000	27'861.80	7.33						
23'000	1'250.28	5.44	55'000	3'067.30	5.58	87'000	5'024.82	5.78	119'000	7'118.84	5.98	151'000	9'453.36	6.26	390'000	28'665.40	7.35						
24'000	1'304.64	5.44	56'000	3'127.16	5.58	88'000	5'088.18	5.78	120'000	7'185.70	5.99	152'000	9'539.72	6.28	400'000	29'469.00	7.37						
25'000	1'359.00	5.44	57'000	3'187.02	5.59	89'000	5'151.54	5.79	121'000	7'252.56	5.99	153'000	9'620.08	6.29	410'000	30'272.60	7.38						
26'000	1'413.36	5.44	58'000	3'246.88	5.60	90'000	5'214.90	5.79	122'000	7'319.42	6.00	154'000	9'700.44	6.30	420'000	31'076.20	7.40						
27'000	1'471.72	5.45	59'000	3'306.74	5.60	91'000	5'278.26	5.80	123'000	7'386.28	6.01	155'000	9'780.80	6.31	430'000	31'879.80	7.41						
28'000	1'528.08	5.46	60'000	3'366.60	5.61	92'000	5'341.62	5.81	124'000	7'453.14	6.01	156'000	9'861.16	6.32	440'000	32'683.40	7.43						
29'000	1'584.44	5.46	61'000	3'426.46	5.62	93'000	5'404.98	5.81	125'000	7'520.00	6.02	157'000	9'941.52	6.33	450'000	33'487.00	7.44						
30'000	1'640.80	5.47	62'000	3'486.32	5.62	94'000	5'468.34	5.82	126'000	7'594.36	6.03	158'000	10'021.88	6.34	460'000	34'290.60	7.45						
31'000	1'697.16	5.47	63'000	3'546.18	5.63	95'000	5'531.70	5.82	127'000	7'668.72	6.04	159'000	10'102.24	6.35	470'000	35'094.20	7.47						
32'000	1'753.52	5.48	64'000	3'606.04	5.63	96'000	5'595.06	5.83	128'000	7'743.08	6.05	160'000	10'182.60	6.36	480'000	35'897.80	7.48						

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490'000	36'701.40	7.49	810'000	62'416.60	7.71	1'130'000	87'416.80	7.74	1'450'000	112'172.00	7.74	1'770'000	136'927.20	7.74	2'090'000	161'682.40	7.74						
500'000	37'505.00	7.50	820'000	63'220.20	7.71	1'140'000	88'190.40	7.74	1'460'000	112'945.60	7.74	1'780'000	137'700.80	7.74	2'100'000	162'456.00	7.74						
510'000	38'308.60	7.51	830'000	64'023.80	7.71	1'150'000	88'964.00	7.74	1'470'000	113'719.20	7.74	1'790'000	138'474.40	7.74	2'110'000	163'229.60	7.74						
520'000	39'112.20	7.52	840'000	64'827.40	7.72	1'160'000	89'737.60	7.74	1'480'000	114'492.80	7.74	1'800'000	139'248.00	7.74	2'120'000	164'003.20	7.74						
530'000	39'915.80	7.53	850'000	65'631.00	7.72	1'170'000	90'511.20	7.74	1'490'000	115'266.40	7.74	1'810'000	140'021.60	7.74	2'130'000	164'776.80	7.74						
540'000	40'719.40	7.54	860'000	66'434.60	7.72	1'180'000	91'284.80	7.74	1'500'000	116'040.00	7.74	1'820'000	140'795.20	7.74	2'140'000	165'550.40	7.74						
550'000	41'523.00	7.55	870'000	67'238.20	7.73	1'190'000	92'058.40	7.74	1'510'000	116'813.60	7.74	1'830'000	141'568.80	7.74	2'150'000	166'324.00	7.74						
560'000	42'326.60	7.56	880'000	68'041.80	7.73	1'200'000	92'832.00	7.74	1'520'000	117'587.20	7.74	1'840'000	142'342.40	7.74	2'160'000	167'097.60	7.74						
570'000	43'130.20	7.57	890'000	68'845.40	7.74	1'210'000	93'605.60	7.74	1'530'000	118'360.80	7.74	1'850'000	143'116.00	7.74	2'170'000	167'871.20	7.74						
580'000	43'933.80	7.57	900'000	69'624.00	7.74	1'220'000	94'379.20	7.74	1'540'000	119'134.40	7.74	1'860'000	143'889.60	7.74	2'180'000	168'644.80	7.74						
590'000	44'737.40	7.58	910'000	70'397.60	7.74	1'230'000	95'152.80	7.74	1'550'000	119'908.00	7.74	1'870'000	144'663.20	7.74	2'190'000	169'418.40	7.74						
600'000	45'541.00	7.59	920'000	71'171.20	7.74	1'240'000	95'926.40	7.74	1'560'000	120'681.60	7.74	1'880'000	145'436.80	7.74	2'200'000	170'192.00	7.74						
610'000	46'344.60	7.60	930'000	71'944.80	7.74	1'250'000	96'700.00	7.74	1'570'000	121'455.20	7.74	1'890'000	146'210.40	7.74	2'210'000	170'965.60	7.74						
620'000	47'148.20	7.60	940'000	72'718.40	7.74	1'260'000	97'473.60	7.74	1'580'000	122'228.80	7.74	1'900'000	146'984.00	7.74	2'220'000	171'739.20	7.74						
630'000	47'951.80	7.61	950'000	73'492.00	7.74	1'270'000	98'247.20	7.74	1'590'000	123'002.40	7.74	1'910'000	147'757.60	7.74	2'230'000	172'512.80	7.74						
640'000	48'755.40	7.62	960'000	74'265.60	7.74	1'280'000	99'020.80	7.74	1'600'000	123'776.00	7.74	1'920'000	148'531.20	7.74	2'240'000	173'286.40	7.74						
650'000	49'559.00	7.62	970'000	75'039.20	7.74	1'290'000	99'794.40	7.74	1'610'000	124'549.60	7.74	1'930'000	149'304.80	7.74	2'250'000	174'060.00	7.74						
660'000	50'362.60	7.63	980'000	75'812.80	7.74	1'300'000	100'568.00	7.74	1'620'000	125'323.20	7.74	1'940'000	150'078.40	7.74	2'260'000	174'833.60	7.74						
670'000	51'166.20	7.64	990'000	76'586.40	7.74	1'310'000	101'341.60	7.74	1'630'000	126'096.80	7.74	1'950'000	150'852.00	7.74	2'270'000	175'607.20	7.74						
680'000	51'969.80	7.64	1'000'000	77'360.00	7.74	1'320'000	102'115.20	7.74	1'640'000	126'870.40	7.74	1'960'000	151'625.60	7.74	2'280'000	176'380.80	7.74						
690'000	52'773.40	7.65	1'010'000	78'133.60	7.74	1'330'000	102'888.80	7.74	1'650'000	127'644.00	7.74	1'970'000	152'399.20	7.74	2'290'000	177'154.40	7.74						
700'000	53'577.00	7.65	1'020'000	78'907.20	7.74	1'340'000	103'662.40	7.74	1'660'000	128'417.60	7.74	1'980'000	153'172.80	7.74	2'300'000	177'928.00	7.74						
710'000	54'380.60	7.66	1'030'000	79'680.80	7.74	1'350'000	104'436.00	7.74	1'670'000	129'191.20	7.74	1'990'000	153'946.40	7.74	2'310'000	178'701.60	7.74						
720'000	55'184.20	7.66	1'040'000	80'454.40	7.74	1'360'000	105'209.60	7.74	1'680'000	129'964.80	7.74	2'000'000	154'720.00	7.74	2'320'000	179'475.20	7.74						
730'000	55'987.80	7.67	1'050'000	81'228.00	7.74	1'370'000	105'983.20	7.74	1'690'000	130'738.40	7.74	2'010'000	155'493.60	7.74	2'330'000	180'248.80	7.74						
740'000	56'791.40	7.67	1'060'000	82'001.60	7.74	1'380'000	106'756.80	7.74	1'700'000	131'512.00	7.74	2'020'000	156'267.20	7.74	2'340'000	181'022.40	7.74						
750'000	57'595.00	7.68	1'070'000	82'775.20	7.74	1'390'000	107'530.40	7.74	1'710'000	132'285.60	7.74	2'030'000	157'040.80	7.74	2'350'000	181'796.00	7.74						
760'000	58'398.60	7.68	1'080'000	83'548.80	7.74	1'400'000	108'304.00	7.74	1'720'000	133'059.20	7.74	2'040'000	157'814.40	7.74	2'360'000	182'569.60	7.74						
770'000	59'202.20	7.69	1'090'000	84'322.40	7.74	1'410'000	109'077.60	7.74	1'730'000	133'832.80	7.74	2'050'000	158'588.00	7.74	2'370'000	183'343.20	7.74						
780'000	60'005.80	7.69	1'100'000	85'096.00	7.74	1'420'000	109'851.20	7.74	1'740'000	134'606.40	7.74	2'060'000	159'361.60	7.74	2'380'000	184'116.80	7.74						
790'000	60'809.40	7.70	1'110'000	85'869.60	7.74	1'430'000	110'624.80	7.74	1'750'000	135'380.00	7.74	2'070'000	160'135.20	7.74	2'390'000	184'890.40	7.74						
800'000	61'613.00	7.70	1'120'000	86'643.20	7.74	1'440'000	111'398.40	7.74	1'760'000	136'153.60	7.74	2'080'000	160'908.80	7.74	2'400'000	185'664.00	7.74						

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Einmalbetrag auf Bruttobetrag der Kapitalleistung

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2'410'000	186'437.60	7.74	2'730'000	211'192.80	7.74	3'050'000	235'948.00	7.74	3'370'000	260'703.20	7.74	3'690'000	285'458.40	7.74	4'010'000	310'213.60	7.74						
2'420'000	187'211.20	7.74	2'740'000	211'966.40	7.74	3'060'000	236'721.60	7.74	3'380'000	261'476.80	7.74	3'700'000	286'232.00	7.74	4'020'000	310'987.20	7.74						
2'430'000	187'984.80	7.74	2'750'000	212'740.00	7.74	3'070'000	237'495.20	7.74	3'390'000	262'250.40	7.74	3'710'000	287'005.60	7.74	4'030'000	311'760.80	7.74						
2'440'000	188'758.40	7.74	2'760'000	213'513.60	7.74	3'080'000	238'268.80	7.74	3'400'000	263'024.00	7.74	3'720'000	287'779.20	7.74	4'040'000	312'534.40	7.74						
2'450'000	189'532.00	7.74	2'770'000	214'287.20	7.74	3'090'000	239'042.40	7.74	3'410'000	263'797.60	7.74	3'730'000	288'552.80	7.74	4'050'000	313'308.00	7.74						
2'460'000	190'305.60	7.74	2'780'000	215'060.80	7.74	3'100'000	239'816.00	7.74	3'420'000	264'571.20	7.74	3'740'000	289'326.40	7.74	4'060'000	314'081.60	7.74						
2'470'000	191'079.20	7.74	2'790'000	215'834.40	7.74	3'110'000	240'589.60	7.74	3'430'000	265'344.80	7.74	3'750'000	290'100.00	7.74	4'070'000	314'855.20	7.74						
2'480'000	191'852.80	7.74	2'800'000	216'608.00	7.74	3'120'000	241'363.20	7.74	3'440'000	266'118.40	7.74	3'760'000	290'873.60	7.74	4'080'000	315'628.80	7.74						
2'490'000	192'626.40	7.74	2'810'000	217'381.60	7.74	3'130'000	242'136.80	7.74	3'450'000	266'892.00	7.74	3'770'000	291'647.20	7.74	4'090'000	316'402.40	7.74						
2'500'000	193'400.00	7.74	2'820'000	218'155.20	7.74	3'140'000	242'910.40	7.74	3'460'000	267'665.60	7.74	3'780'000	292'420.80	7.74	4'100'000	317'176.00	7.74						
2'510'000	194'173.60	7.74	2'830'000	218'928.80	7.74	3'150'000	243'684.00	7.74	3'470'000	268'439.20	7.74	3'790'000	293'194.40	7.74	4'110'000	317'949.60	7.74						
2'520'000	194'947.20	7.74	2'840'000	219'702.40	7.74	3'160'000	244'457.60	7.74	3'480'000	269'212.80	7.74	3'800'000	293'968.00	7.74	4'120'000	318'723.20	7.74						
2'530'000	195'720.80	7.74	2'850'000	220'476.00	7.74	3'170'000	245'231.20	7.74	3'490'000	269'986.40	7.74	3'810'000	294'741.60	7.74	4'130'000	319'496.80	7.74						
2'540'000	196'494.40	7.74	2'860'000	221'249.60	7.74	3'180'000	246'004.80	7.74	3'500'000	270'760.00	7.74	3'820'000	295'515.20	7.74	4'140'000	320'270.40	7.74						
2'550'000	197'268.00	7.74	2'870'000	222'023.20	7.74	3'190'000	246'778.40	7.74	3'510'000	271'533.60	7.74	3'830'000	296'288.80	7.74	4'150'000	321'044.00	7.74						
2'560'000	198'041.60	7.74	2'880'000	222'796.80	7.74	3'200'000	247'552.00	7.74	3'520'000	272'307.20	7.74	3'840'000	297'062.40	7.74	4'160'000	321'817.60	7.74						
2'570'000	198'815.20	7.74	2'890'000	223'570.40	7.74	3'210'000	248'325.60	7.74	3'530'000	273'080.80	7.74	3'850'000	297'836.00	7.74	4'170'000	322'591.20	7.74						
2'580'000	199'588.80	7.74	2'900'000	224'344.00	7.74	3'220'000	249'099.20	7.74	3'540'000	273'854.40	7.74	3'860'000	298'609.60	7.74	4'180'000	323'364.80	7.74						
2'590'000	200'362.40	7.74	2'910'000	225'117.60	7.74	3'230'000	249'872.80	7.74	3'550'000	274'628.00	7.74	3'870'000	299'383.20	7.74	4'190'000	324'138.40	7.74						
2'600'000	201'136.00	7.74	2'920'000	225'891.20	7.74	3'240'000	250'646.40	7.74	3'560'000	275'401.60	7.74	3'880'000	300'156.80	7.74	4'200'000	324'912.00	7.74						
2'610'000	201'909.60	7.74	2'930'000	226'664.80	7.74	3'250'000	251'420.00	7.74	3'570'000	276'175.20	7.74	3'890'000	300'930.40	7.74	4'210'000	325'685.60	7.74						
2'620'000	202'683.20	7.74	2'940'000	227'438.40	7.74	3'260'000	252'193.60	7.74	3'580'000	276'948.80	7.74	3'900'000	301'704.00	7.74	4'220'000	326'459.20	7.74						
2'630'000	203'456.80	7.74	2'950'000	228'212.00	7.74	3'270'000	252'967.20	7.74	3'590'000	277'722.40	7.74	3'910'000	302'477.60	7.74	4'230'000	327'232.80	7.74						
2'640'000	204'230.40	7.74	2'960'000	228'985.60	7.74	3'280'000	253'740.80	7.74	3'600'000	278'496.00	7.74	3'920'000	303'251.20	7.74	4'240'000	328'006.40	7.74						
2'650'000	205'004.00	7.74	2'970'000	229'759.20	7.74	3'290'000	254'514.40	7.74	3'610'000	279'269.60	7.74	3'930'000	304'024.80	7.74	4'250'000	328'780.00	7.74						
2'660'000	205'777.60	7.74	2'980'000	230'532.80	7.74	3'300'000	255'288.00	7.74	3'620'000	280'043.20	7.74	3'940'000	304'798.40	7.74	4'260'000	329'553.60	7.74						
2'670'000	206'551.20	7.74	2'990'000	231'306.40	7.74	3'310'000	256'061.60	7.74	3'630'000	280'816.80	7.74	3'950'000	305'572.00	7.74	4'270'000	330'327.20	7.74						
2'680'000	207'324.80	7.74	3'000'000	232'080.00	7.74	3'320'000	256'835.20	7.74	3'640'000	281'590.40	7.74	3'960'000	306'345.60	7.74	4'280'000	331'100.80	7.74						
2'690'000	208'098.40	7.74	3'010'000	232'853.60	7.74	3'330'000	257'608.80	7.74	3'650'000	282'364.00	7.74	3'970'000	307'119.20	7.74	4'290'000	331'874.40	7.74						
2'700'000	208'872.00	7.74	3'020'000	233'627.20	7.74	3'340'000	258'382.40	7.74	3'660'000	283'137.60	7.74	3'980'000	307'892.80	7.74	4'300'000	332'648.00	7.74						
2'710'000	209'645.60	7.74	3'030'000	234'400.80	7.74	3'350'000	259'156.00	7.74	3'670'000	283'911.20	7.74	3'990'000	308'666.40	7.74	4'310'000	333'421.60	7.74						
2'720'000	210'419.20	7.74	3'040'000	235'174.40	7.74	3'360'000	259'929.60	7.74	3'680'000	284'684.80	7.74	4'000'000	309'440.00	7.74	4'320'000	334'195.20	7.74						

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Quellensteuer **Tarifjahr 2018**

für ausländische Arbeitnehmer/innen

Kapitalleistungen K
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
4'330'000	334'968.80	7.74	4'650'000	359'724.00	7.74	4'970'000	384'479.20	7.74	5'290'000	409'234.40	7.74	5'610'000	433'989.60	7.74	5'930'000	458'744.80	7.74						
4'340'000	335'742.40	7.74	4'660'000	360'497.60	7.74	4'980'000	385'252.80	7.74	5'300'000	410'008.00	7.74	5'620'000	434'763.20	7.74	5'940'000	459'518.40	7.74						
4'350'000	336'516.00	7.74	4'670'000	361'271.20	7.74	4'990'000	386'026.40	7.74	5'310'000	410'781.60	7.74	5'630'000	435'536.80	7.74	5'950'000	460'292.00	7.74						
4'360'000	337'289.60	7.74	4'680'000	362'044.80	7.74	5'000'000	386'800.00	7.74	5'320'000	411'555.20	7.74	5'640'000	436'310.40	7.74	5'960'000	461'065.60	7.74						
4'370'000	338'063.20	7.74	4'690'000	362'818.40	7.74	5'010'000	387'573.60	7.74	5'330'000	412'328.80	7.74	5'650'000	437'084.00	7.74	5'970'000	461'839.20	7.74						
4'380'000	338'836.80	7.74	4'700'000	363'592.00	7.74	5'020'000	388'347.20	7.74	5'340'000	413'102.40	7.74	5'660'000	437'857.60	7.74	5'980'000	462'612.80	7.74						
4'390'000	339'610.40	7.74	4'710'000	364'365.60	7.74	5'030'000	389'120.80	7.74	5'350'000	413'876.00	7.74	5'670'000	438'631.20	7.74	5'990'000	463'386.40	7.74						
4'400'000	340'384.00	7.74	4'720'000	365'139.20	7.74	5'040'000	389'894.40	7.74	5'360'000	414'649.60	7.74	5'680'000	439'404.80	7.74	6'000'000	464'160.00	7.74						
4'410'000	341'157.60	7.74	4'730'000	365'912.80	7.74	5'050'000	390'668.00	7.74	5'370'000	415'423.20	7.74	5'690'000	440'178.40	7.74	6'010'000	464'933.60	7.74						
4'420'000	341'931.20	7.74	4'740'000	366'686.40	7.74	5'060'000	391'441.60	7.74	5'380'000	416'196.80	7.74	5'700'000	440'952.00	7.74	6'020'000	465'707.20	7.74						
4'430'000	342'704.80	7.74	4'750'000	367'460.00	7.74	5'070'000	392'215.20	7.74	5'390'000	416'970.40	7.74	5'710'000	441'725.60	7.74	6'030'000	466'480.80	7.74						
4'440'000	343'478.40	7.74	4'760'000	368'233.60	7.74	5'080'000	392'988.80	7.74	5'400'000	417'744.00	7.74	5'720'000	442'499.20	7.74	6'040'000	467'254.40	7.74						
4'450'000	344'252.00	7.74	4'770'000	369'007.20	7.74	5'090'000	393'762.40	7.74	5'410'000	418'517.60	7.74	5'730'000	443'272.80	7.74	6'050'000	468'028.00	7.74						
4'460'000	345'025.60	7.74	4'780'000	369'780.80	7.74	5'100'000	394'536.00	7.74	5'420'000	419'291.20	7.74	5'740'000	444'046.40	7.74	6'060'000	468'801.60	7.74						
4'470'000	345'799.20	7.74	4'790'000	370'554.40	7.74	5'110'000	395'309.60	7.74	5'430'000	420'064.80	7.74	5'750'000	444'820.00	7.74	6'070'000	469'575.20	7.74						
4'480'000	346'572.80	7.74	4'800'000	371'328.00	7.74	5'120'000	396'083.20	7.74	5'440'000	420'838.40	7.74	5'760'000	445'593.60	7.74	6'080'000	470'348.80	7.74						
4'490'000	347'346.40	7.74	4'810'000	372'101.60	7.74	5'130'000	396'856.80	7.74	5'450'000	421'612.00	7.74	5'770'000	446'367.20	7.74	6'090'000	471'122.40	7.74						
4'500'000	348'120.00	7.74	4'820'000	372'875.20	7.74	5'140'000	397'630.40	7.74	5'460'000	422'385.60	7.74	5'780'000	447'140.80	7.74	6'100'000	471'896.00	7.74						
4'510'000	348'893.60	7.74	4'830'000	373'648.80	7.74	5'150'000	398'404.00	7.74	5'470'000	423'159.20	7.74	5'790'000	447'914.40	7.74	6'110'000	472'669.60	7.74						
4'520'000	349'667.20	7.74	4'840'000	374'422.40	7.74	5'160'000	399'177.60	7.74	5'480'000	423'932.80	7.74	5'800'000	448'688.00	7.74	6'120'000	473'443.20	7.74						
4'530'000	350'440.80	7.74	4'850'000	375'196.00	7.74	5'170'000	399'951.20	7.74	5'490'000	424'706.40	7.74	5'810'000	449'461.60	7.74	6'130'000	474'216.80	7.74						
4'540'000	351'214.40	7.74	4'860'000	375'969.60	7.74	5'180'000	400'724.80	7.74	5'500'000	425'480.00	7.74	5'820'000	450'235.20	7.74	6'140'000	474'990.40	7.74						
4'550'000	351'988.00	7.74	4'870'000	376'743.20	7.74	5'190'000	401'498.40	7.74	5'510'000	426'253.60	7.74	5'830'000	451'008.80	7.74	6'150'000	475'764.00	7.74						
4'560'000	352'761.60	7.74	4'880'000	377'516.80	7.74	5'200'000	402'272.00	7.74	5'520'000	427'027.20	7.74	5'840'000	451'782.40	7.74	6'160'000	476'537.60	7.74						
4'570'000	353'535.20	7.74	4'890'000	378'290.40	7.74	5'210'000	403'045.60	7.74	5'530'000	427'800.80	7.74	5'850'000	452'556.00	7.74	6'170'000	477'311.20	7.74						
4'580'000	354'308.80	7.74	4'900'000	379'064.00	7.74	5'220'000	403'819.20	7.74	5'540'000	428'574.40	7.74	5'860'000	453'329.60	7.74	6'180'000	478'084.80	7.74						
4'590'000	355'082.40	7.74	4'910'000	379'837.60	7.74	5'230'000	404'592.80	7.74	5'550'000	429'348.00	7.74	5'870'000	454'103.20	7.74	6'190'000	478'858.40	7.74						
4'600'000	355'856.00	7.74	4'920'000	380'611.20	7.74	5'240'000	405'366.40	7.74	5'560'000	430'121.60	7.74	5'880'000	454'876.80	7.74	6'200'000	479'632.00	7.74						
4'610'000	356'629.60	7.74	4'930'000	381'384.80	7.74	5'250'000	406'140.00	7.74	5'570'000	430'895.20	7.74	5'890'000	455'650.40	7.74	6'210'000	480'405.60	7.74						
4'620'000	357'403.20	7.74	4'940'000	382'158.40	7.74	5'260'000	406'913.60	7.74	5'580'000	431'668.80	7.74	5'900'000	456'424.00	7.74	6'220'000	481'179.20	7.74						
4'630'000	358'176.80	7.74	4'950'000	382'932.00	7.74	5'270'000	407'687.20	7.74	5'590'000	432'442.40	7.74	5'910'000	457'197.60	7.74	6'230'000	481'952.80	7.74						
4'640'000	358'950.40	7.74	4'960'000	383'705.60	7.74	5'280'000	408'460.80	7.74	5'600'000	433'216.00	7.74	5'920'000	457'971.20	7.74	6'240'000	482'726.40	7.74						

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Quellensteuer **Tarifjahr 2018**
für ausländische Arbeitnehmer/innen

Kapitalleistungen K
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	
6'250'000	483'500.00	7.74	6'570'000	508'255.20	7.74	6'890'000	533'010.40	7.74	7'210'000	557'765.60	7.74													
6'260'000	484'273.60	7.74	6'580'000	509'028.80	7.74	6'900'000	533'784.00	7.74	7'220'000	558'539.20	7.74													
6'270'000	485'047.20	7.74	6'590'000	509'802.40	7.74	6'910'000	534'557.60	7.74	7'230'000	559'312.80	7.74													
6'280'000	485'820.80	7.74	6'600'000	510'576.00	7.74	6'920'000	535'331.20	7.74	7'240'000	560'086.40	7.74													
6'290'000	486'594.40	7.74	6'610'000	511'349.60	7.74	6'930'000	536'104.80	7.74	7'250'000	560'860.00	7.74													
6'300'000	487'368.00	7.74	6'620'000	512'123.20	7.74	6'940'000	536'878.40	7.74	7'500'000	580'200.00	7.74													
6'310'000	488'141.60	7.74	6'630'000	512'896.80	7.74	6'950'000	537'652.00	7.74	7'750'000	599'540.00	7.74													
6'320'000	488'915.20	7.74	6'640'000	513'670.40	7.74	6'960'000	538'425.60	7.74	8'000'000	618'880.00	7.74													
6'330'000	489'688.80	7.74	6'650'000	514'444.00	7.74	6'970'000	539'199.20	7.74	8'250'000	638'220.00	7.74													
6'340'000	490'462.40	7.74	6'660'000	515'217.60	7.74	6'980'000	539'972.80	7.74	8'500'000	657'560.00	7.74													
6'350'000	491'236.00	7.74	6'670'000	515'991.20	7.74	6'990'000	540'746.40	7.74	8'750'000	676'900.00	7.74													
6'360'000	492'009.60	7.74	6'680'000	516'764.80	7.74	7'000'000	541'520.00	7.74	9'000'000	696'240.00	7.74													
6'370'000	492'783.20	7.74	6'690'000	517'538.40	7.74	7'010'000	542'293.60	7.74	9'250'000	715'580.00	7.74													
6'380'000	493'556.80	7.74	6'700'000	518'312.00	7.74	7'020'000	543'067.20	7.74	9'500'000	734'920.00	7.74													
6'390'000	494'330.40	7.74	6'710'000	519'085.60	7.74	7'030'000	543'840.80	7.74	9'750'000	754'260.00	7.74													
6'400'000	495'104.00	7.74	6'720'000	519'859.20	7.74	7'040'000	544'614.40	7.74																
6'410'000	495'877.60	7.74	6'730'000	520'632.80	7.74	7'050'000	545'388.00	7.74																
6'420'000	496'651.20	7.74	6'740'000	521'406.40	7.74	7'060'000	546'161.60	7.74																
6'430'000	497'424.80	7.74	6'750'000	522'180.00	7.74	7'070'000	546'935.20	7.74																
6'440'000	498'198.40	7.74	6'760'000	522'953.60	7.74	7'080'000	547'708.80	7.74																
6'450'000	498'972.00	7.74	6'770'000	523'727.20	7.74	7'090'000	548'482.40	7.74																
6'460'000	499'745.60	7.74	6'780'000	524'500.80	7.74	7'100'000	549'256.00	7.74																
6'470'000	500'519.20	7.74	6'790'000	525'274.40	7.74	7'110'000	550'029.60	7.74																
6'480'000	501'292.80	7.74	6'800'000	526'048.00	7.74	7'120'000	550'803.20	7.74																
6'490'000	502'066.40	7.74	6'810'000	526'821.60	7.74	7'130'000	551'576.80	7.74																
6'500'000	502'840.00	7.74	6'820'000	527'595.20	7.74	7'140'000	552'350.40	7.74																
6'510'000	503'613.60	7.74	6'830'000	528'368.80	7.74	7'150'000	553'124.00	7.74																
6'520'000	504'387.20	7.74	6'840'000	529'142.40	7.74	7'160'000	553'897.60	7.74																
6'530'000	505'160.80	7.74	6'850'000	529'916.00	7.74	7'170'000	554'671.20	7.74																
6'540'000	505'934.40	7.74	6'860'000	530'689.60	7.74	7'180'000	555'444.80	7.74																
6'550'000	506'708.00	7.74	6'870'000	531'463.20	7.74	7'190'000	556'218.40	7.74																
6'560'000	507'481.60	7.74	6'880'000	532'236.80	7.74	7'200'000	556'992.00	7.74																