

**Steuerverwaltung**  
**KANTON OBWALDEN**

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

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

**Kapitalleistungen K (o. Kirche)**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung  
ohne Kirche

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	50.47	5.05	33'000	1'681.58	5.10	65'000	3'413.18	5.25	97'000	5'281.28	5.44	129'000	7'315.89	5.67	170'000	10'325.24	6.07						
2'000	100.94	5.05	34'000	1'734.05	5.10	66'000	3'469.15	5.26	98'000	5'340.76	5.45	130'000	7'386.36	5.68	180'000	11'089.96	6.16						
3'000	151.42	5.05	35'000	1'786.52	5.10	67'000	3'525.12	5.26	99'000	5'400.23	5.45	131'000	7'456.83	5.69	190'000	11'854.68	6.24						
4'000	201.89	5.05	36'000	1'838.99	5.11	68'000	3'581.10	5.27	100'000	5'459.70	5.46	132'000	7'527.30	5.70	200'000	12'619.40	6.31						
5'000	252.36	5.05	37'000	1'891.46	5.11	69'000	3'637.07	5.27	101'000	5'522.67	5.47	133'000	7'597.78	5.71	210'000	13'384.12	6.37						
6'000	302.83	5.05	38'000	1'943.94	5.12	70'000	3'693.04	5.28	102'000	5'585.64	5.48	134'000	7'668.25	5.72	220'000	14'148.84	6.43						
7'000	353.30	5.05	39'000	1'996.41	5.12	71'000	3'749.01	5.28	103'000	5'648.62	5.48	135'000	7'738.72	5.73	230'000	14'913.56	6.48						
8'000	403.78	5.05	40'000	2'048.88	5.12	72'000	3'804.98	5.28	104'000	5'711.59	5.49	136'000	7'809.19	5.74	240'000	15'678.28	6.53						
9'000	454.25	5.05	41'000	2'101.35	5.13	73'000	3'860.96	5.29	105'000	5'774.56	5.50	137'000	7'879.66	5.75	250'000	16'443.00	6.58						
10'000	504.72	5.05	42'000	2'153.82	5.13	74'000	3'916.93	5.29	106'000	5'837.53	5.51	138'000	7'950.14	5.76	260'000	17'207.72	6.62						
11'000	555.19	5.05	43'000	2'206.30	5.13	75'000	3'972.90	5.30	107'000	5'900.50	5.51	139'000	8'020.61	5.77	270'000	17'972.44	6.66						
12'000	605.66	5.05	44'000	2'258.77	5.13	76'000	4'032.37	5.31	108'000	5'963.48	5.52	140'000	8'091.08	5.78	280'000	18'737.16	6.69						
13'000	656.14	5.05	45'000	2'311.24	5.14	77'000	4'091.84	5.31	109'000	6'026.45	5.53	141'000	8'161.55	5.79	290'000	19'501.88	6.72						
14'000	706.61	5.05	46'000	2'363.71	5.14	78'000	4'151.32	5.32	110'000	6'089.42	5.54	142'000	8'232.02	5.80	300'000	20'266.60	6.76						
15'000	757.08	5.05	47'000	2'416.18	5.14	79'000	4'210.79	5.33	111'000	6'152.39	5.54	143'000	8'302.50	5.81	310'000	21'031.32	6.78						
16'000	807.55	5.05	48'000	2'468.66	5.14	80'000	4'270.26	5.34	112'000	6'215.36	5.55	144'000	8'372.97	5.81	320'000	21'796.04	6.81						
17'000	858.02	5.05	49'000	2'521.13	5.15	81'000	4'329.73	5.35	113'000	6'278.34	5.56	145'000	8'443.44	5.82	330'000	22'560.76	6.84						
18'000	908.50	5.05	50'000	2'573.60	5.15	82'000	4'389.20	5.35	114'000	6'341.31	5.56	146'000	8'513.91	5.83	340'000	23'325.48	6.86						
19'000	958.97	5.05	51'000	2'629.57	5.16	83'000	4'448.68	5.36	115'000	6'404.28	5.57	147'000	8'584.38	5.84	350'000	24'090.20	6.88						
20'000	1'009.44	5.05	52'000	2'685.54	5.16	84'000	4'508.15	5.37	116'000	6'467.25	5.58	148'000	8'654.86	5.85	360'000	24'854.92	6.90						
21'000	1'059.91	5.05	53'000	2'741.52	5.17	85'000	4'567.62	5.37	117'000	6'530.22	5.58	149'000	8'725.33	5.86	370'000	25'619.64	6.92						
22'000	1'110.38	5.05	54'000	2'797.49	5.18	86'000	4'627.09	5.38	118'000	6'593.20	5.59	150'000	8'795.80	5.86	380'000	26'384.36	6.94						
23'000	1'160.86	5.05	55'000	2'853.46	5.19	87'000	4'686.56	5.39	119'000	6'656.17	5.59	151'000	8'872.27	5.88	390'000	27'149.08	6.96						
24'000	1'211.33	5.05	56'000	2'909.43	5.20	88'000	4'746.04	5.39	120'000	6'719.14	5.60	152'000	8'948.74	5.89	400'000	27'913.80	6.98						
25'000	1'261.80	5.05	57'000	2'965.40	5.20	89'000	4'805.51	5.40	121'000	6'782.11	5.61	153'000	9'025.22	5.90	410'000	28'678.52	6.99						
26'000	1'314.27	5.05	58'000	3'021.38	5.21	90'000	4'864.98	5.41	122'000	6'845.08	5.61	154'000	9'101.69	5.91	420'000	29'443.24	7.01						
27'000	1'366.74	5.06	59'000	3'077.35	5.22	91'000	4'924.45	5.41	123'000	6'908.06	5.62	155'000	9'178.16	5.92	430'000	30'207.96	7.03						
28'000	1'419.22	5.07	60'000	3'133.32	5.22	92'000	4'983.92	5.42	124'000	6'971.03	5.62	156'000	9'254.63	5.93	440'000	30'972.68	7.04						
29'000	1'471.69	5.07	61'000	3'189.29	5.23	93'000	5'043.40	5.42	125'000	7'034.00	5.63	157'000	9'331.10	5.94	450'000	31'737.40	7.05						
30'000	1'524.16	5.08	62'000	3'245.26	5.23	94'000	5'102.87	5.43	126'000	7'104.47	5.64	158'000	9'407.58	5.95	460'000	32'502.12	7.07						
31'000	1'576.63	5.09	63'000	3'301.24	5.24	95'000	5'162.34	5.43	127'000	7'174.94	5.65	159'000	9'484.05	5.96	470'000	33'266.84	7.08						
32'000	1'629.10	5.09	64'000	3'357.21	5.25	96'000	5'221.81	5.44	128'000	7'245.42	5.66	160'000	9'560.52	5.98	480'000	34'031.56	7.09						

**Steuerverwaltung**  
**KANTON OBWALDEN**

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

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

**Kapitalleistungen K (o. Kirche)**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung  
ohne Kirche

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
490'000	34'796.28	7.10	810'000	59'267.32	7.32	1'130'000	83'023.36	7.35	1'450'000	106'534.40	7.35	1'770'000	130'045.44	7.35	2'090'000	153'556.48	7.35						
500'000	35'561.00	7.11	820'000	60'032.04	7.32	1'140'000	83'758.08	7.35	1'460'000	107'269.12	7.35	1'780'000	130'780.16	7.35	2'100'000	154'291.20	7.35						
510'000	36'325.72	7.12	830'000	60'796.76	7.32	1'150'000	84'492.80	7.35	1'470'000	108'003.84	7.35	1'790'000	131'514.88	7.35	2'110'000	155'025.92	7.35						
520'000	37'090.44	7.13	840'000	61'561.48	7.33	1'160'000	85'227.52	7.35	1'480'000	108'738.56	7.35	1'800'000	132'249.60	7.35	2'120'000	155'760.64	7.35						
530'000	37'855.16	7.14	850'000	62'326.20	7.33	1'170'000	85'962.24	7.35	1'490'000	109'473.28	7.35	1'810'000	132'984.32	7.35	2'130'000	156'495.36	7.35						
540'000	38'619.88	7.15	860'000	63'090.92	7.34	1'180'000	86'696.96	7.35	1'500'000	110'208.00	7.35	1'820'000	133'719.04	7.35	2'140'000	157'230.08	7.35						
550'000	39'384.60	7.16	870'000	63'855.64	7.34	1'190'000	87'431.68	7.35	1'510'000	110'942.72	7.35	1'830'000	134'453.76	7.35	2'150'000	157'964.80	7.35						
560'000	40'149.32	7.17	880'000	64'620.36	7.34	1'200'000	88'166.40	7.35	1'520'000	111'677.44	7.35	1'840'000	135'188.48	7.35	2'160'000	158'699.52	7.35						
570'000	40'914.04	7.18	890'000	65'385.08	7.35	1'210'000	88'901.12	7.35	1'530'000	112'412.16	7.35	1'850'000	135'923.20	7.35	2'170'000	159'434.24	7.35						
580'000	41'678.76	7.19	900'000	66'124.80	7.35	1'220'000	89'635.84	7.35	1'540'000	113'146.88	7.35	1'860'000	136'657.92	7.35	2'180'000	160'168.96	7.35						
590'000	42'443.48	7.19	910'000	66'859.52	7.35	1'230'000	90'370.56	7.35	1'550'000	113'881.60	7.35	1'870'000	137'392.64	7.35	2'190'000	160'903.68	7.35						
600'000	43'208.20	7.20	920'000	67'594.24	7.35	1'240'000	91'105.28	7.35	1'560'000	114'616.32	7.35	1'880'000	138'127.36	7.35	2'200'000	161'638.40	7.35						
610'000	43'972.92	7.21	930'000	68'328.96	7.35	1'250'000	91'840.00	7.35	1'570'000	115'351.04	7.35	1'890'000	138'862.08	7.35	2'210'000	162'373.12	7.35						
620'000	44'737.64	7.22	940'000	69'063.68	7.35	1'260'000	92'574.72	7.35	1'580'000	116'085.76	7.35	1'900'000	139'596.80	7.35	2'220'000	163'107.84	7.35						
630'000	45'502.36	7.22	950'000	69'798.40	7.35	1'270'000	93'309.44	7.35	1'590'000	116'820.48	7.35	1'910'000	140'331.52	7.35	2'230'000	163'842.56	7.35						
640'000	46'267.08	7.23	960'000	70'533.12	7.35	1'280'000	94'044.16	7.35	1'600'000	117'555.20	7.35	1'920'000	141'066.24	7.35	2'240'000	164'577.28	7.35						
650'000	47'031.80	7.24	970'000	71'267.84	7.35	1'290'000	94'778.88	7.35	1'610'000	118'289.92	7.35	1'930'000	141'800.96	7.35	2'250'000	165'312.00	7.35						
660'000	47'796.52	7.24	980'000	72'002.56	7.35	1'300'000	95'513.60	7.35	1'620'000	119'024.64	7.35	1'940'000	142'535.68	7.35	2'260'000	166'046.72	7.35						
670'000	48'561.24	7.25	990'000	72'737.28	7.35	1'310'000	96'248.32	7.35	1'630'000	119'759.36	7.35	1'950'000	143'270.40	7.35	2'270'000	166'781.44	7.35						
680'000	49'325.96	7.25	1'000'000	73'472.00	7.35	1'320'000	96'983.04	7.35	1'640'000	120'494.08	7.35	1'960'000	144'005.12	7.35	2'280'000	167'516.16	7.35						
690'000	50'090.68	7.26	1'010'000	74'206.72	7.35	1'330'000	97'717.76	7.35	1'650'000	121'228.80	7.35	1'970'000	144'739.84	7.35	2'290'000	168'250.88	7.35						
700'000	50'855.40	7.27	1'020'000	74'941.44	7.35	1'340'000	98'452.48	7.35	1'660'000	121'963.52	7.35	1'980'000	145'474.56	7.35	2'300'000	168'985.60	7.35						
710'000	51'620.12	7.27	1'030'000	75'676.16	7.35	1'350'000	99'187.20	7.35	1'670'000	122'698.24	7.35	1'990'000	146'209.28	7.35	2'310'000	169'720.32	7.35						
720'000	52'384.84	7.28	1'040'000	76'410.88	7.35	1'360'000	99'921.92	7.35	1'680'000	123'432.96	7.35	2'000'000	146'944.00	7.35	2'320'000	170'455.04	7.35						
730'000	53'149.56	7.28	1'050'000	77'145.60	7.35	1'370'000	100'656.64	7.35	1'690'000	124'167.68	7.35	2'010'000	147'678.72	7.35	2'330'000	171'189.76	7.35						
740'000	53'914.28	7.29	1'060'000	77'880.32	7.35	1'380'000	101'391.36	7.35	1'700'000	124'902.40	7.35	2'020'000	148'413.44	7.35	2'340'000	171'924.48	7.35						
750'000	54'679.00	7.29	1'070'000	78'615.04	7.35	1'390'000	102'126.08	7.35	1'710'000	125'637.12	7.35	2'030'000	149'148.16	7.35	2'350'000	172'659.20	7.35						
760'000	55'443.72	7.30	1'080'000	79'349.76	7.35	1'400'000	102'860.80	7.35	1'720'000	126'371.84	7.35	2'040'000	149'882.88	7.35	2'360'000	173'393.92	7.35						
770'000	56'208.44	7.30	1'090'000	80'084.48	7.35	1'410'000	103'595.52	7.35	1'730'000	127'106.56	7.35	2'050'000	150'617.60	7.35	2'370'000	174'128.64	7.35						
780'000	56'973.16	7.30	1'100'000	80'819.20	7.35	1'420'000	104'330.24	7.35	1'740'000	127'841.28	7.35	2'060'000	151'352.32	7.35	2'380'000	174'863.36	7.35						
790'000	57'737.88	7.31	1'110'000	81'553.92	7.35	1'430'000	105'064.96	7.35	1'750'000	128'576.00	7.35	2'070'000	152'087.04	7.35	2'390'000	175'598.08	7.35						
800'000	58'502.60	7.31	1'120'000	82'288.64	7.35	1'440'000	105'799.68	7.35	1'760'000	129'310.72	7.35	2'080'000	152'821.76	7.35	2'400'000	176'332.80	7.35						

**Steuerverwaltung**  
**KANTON OBWALDEN**

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

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

**Kapitalleistungen K (o. Kirche)**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung  
ohne Kirche

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
2'410'000	177'067.52	7.35	2'730'000	200'578.56	7.35	3'050'000	224'089.60	7.35	3'370'000	247'600.64	7.35	3'690'000	271'111.68	7.35	4'010'000	294'622.72	7.35						
2'420'000	177'802.24	7.35	2'740'000	201'313.28	7.35	3'060'000	224'824.32	7.35	3'380'000	248'335.36	7.35	3'700'000	271'846.40	7.35	4'020'000	295'357.44	7.35						
2'430'000	178'536.96	7.35	2'750'000	202'048.00	7.35	3'070'000	225'559.04	7.35	3'390'000	249'070.08	7.35	3'710'000	272'581.12	7.35	4'030'000	296'092.16	7.35						
2'440'000	179'271.68	7.35	2'760'000	202'782.72	7.35	3'080'000	226'293.76	7.35	3'400'000	249'804.80	7.35	3'720'000	273'315.84	7.35	4'040'000	296'826.88	7.35						
2'450'000	180'006.40	7.35	2'770'000	203'517.44	7.35	3'090'000	227'028.48	7.35	3'410'000	250'539.52	7.35	3'730'000	274'050.56	7.35	4'050'000	297'561.60	7.35						
2'460'000	180'741.12	7.35	2'780'000	204'252.16	7.35	3'100'000	227'763.20	7.35	3'420'000	251'274.24	7.35	3'740'000	274'785.28	7.35	4'060'000	298'296.32	7.35						
2'470'000	181'475.84	7.35	2'790'000	204'986.88	7.35	3'110'000	228'497.92	7.35	3'430'000	252'008.96	7.35	3'750'000	275'520.00	7.35	4'070'000	299'031.04	7.35						
2'480'000	182'210.56	7.35	2'800'000	205'721.60	7.35	3'120'000	229'232.64	7.35	3'440'000	252'743.68	7.35	3'760'000	276'254.72	7.35	4'080'000	299'765.76	7.35						
2'490'000	182'945.28	7.35	2'810'000	206'456.32	7.35	3'130'000	229'967.36	7.35	3'450'000	253'478.40	7.35	3'770'000	276'989.44	7.35	4'090'000	300'500.48	7.35						
2'500'000	183'680.00	7.35	2'820'000	207'191.04	7.35	3'140'000	230'702.08	7.35	3'460'000	254'213.12	7.35	3'780'000	277'724.16	7.35	4'100'000	301'235.20	7.35						
2'510'000	184'414.72	7.35	2'830'000	207'925.76	7.35	3'150'000	231'436.80	7.35	3'470'000	254'947.84	7.35	3'790'000	278'458.88	7.35	4'110'000	301'969.92	7.35						
2'520'000	185'149.44	7.35	2'840'000	208'660.48	7.35	3'160'000	232'171.52	7.35	3'480'000	255'682.56	7.35	3'800'000	279'193.60	7.35	4'120'000	302'704.64	7.35						
2'530'000	185'884.16	7.35	2'850'000	209'395.20	7.35	3'170'000	232'906.24	7.35	3'490'000	256'417.28	7.35	3'810'000	279'928.32	7.35	4'130'000	303'439.36	7.35						
2'540'000	186'618.88	7.35	2'860'000	210'129.92	7.35	3'180'000	233'640.96	7.35	3'500'000	257'152.00	7.35	3'820'000	280'663.04	7.35	4'140'000	304'174.08	7.35						
2'550'000	187'353.60	7.35	2'870'000	210'864.64	7.35	3'190'000	234'375.68	7.35	3'510'000	257'886.72	7.35	3'830'000	281'397.76	7.35	4'150'000	304'908.80	7.35						
2'560'000	188'088.32	7.35	2'880'000	211'599.36	7.35	3'200'000	235'110.40	7.35	3'520'000	258'621.44	7.35	3'840'000	282'132.48	7.35	4'160'000	305'643.52	7.35						
2'570'000	188'823.04	7.35	2'890'000	212'334.08	7.35	3'210'000	235'845.12	7.35	3'530'000	259'356.16	7.35	3'850'000	282'867.20	7.35	4'170'000	306'378.24	7.35						
2'580'000	189'557.76	7.35	2'900'000	213'068.80	7.35	3'220'000	236'579.84	7.35	3'540'000	260'090.88	7.35	3'860'000	283'601.92	7.35	4'180'000	307'112.96	7.35						
2'590'000	190'292.48	7.35	2'910'000	213'803.52	7.35	3'230'000	237'314.56	7.35	3'550'000	260'825.60	7.35	3'870'000	284'336.64	7.35	4'190'000	307'847.68	7.35						
2'600'000	191'027.20	7.35	2'920'000	214'538.24	7.35	3'240'000	238'049.28	7.35	3'560'000	261'560.32	7.35	3'880'000	285'071.36	7.35	4'200'000	308'582.40	7.35						
2'610'000	191'761.92	7.35	2'930'000	215'272.96	7.35	3'250'000	238'784.00	7.35	3'570'000	262'295.04	7.35	3'890'000	285'806.08	7.35	4'210'000	309'317.12	7.35						
2'620'000	192'496.64	7.35	2'940'000	216'007.68	7.35	3'260'000	239'518.72	7.35	3'580'000	263'029.76	7.35	3'900'000	286'540.80	7.35	4'220'000	310'051.84	7.35						
2'630'000	193'231.36	7.35	2'950'000	216'742.40	7.35	3'270'000	240'253.44	7.35	3'590'000	263'764.48	7.35	3'910'000	287'275.52	7.35	4'230'000	310'786.56	7.35						
2'640'000	193'966.08	7.35	2'960'000	217'477.12	7.35	3'280'000	240'988.16	7.35	3'600'000	264'499.20	7.35	3'920'000	288'010.24	7.35	4'240'000	311'521.28	7.35						
2'650'000	194'700.80	7.35	2'970'000	218'211.84	7.35	3'290'000	241'722.88	7.35	3'610'000	265'233.92	7.35	3'930'000	288'744.96	7.35	4'250'000	312'256.00	7.35						
2'660'000	195'435.52	7.35	2'980'000	218'946.56	7.35	3'300'000	242'457.60	7.35	3'620'000	265'968.64	7.35	3'940'000	289'479.68	7.35	4'260'000	312'990.72	7.35						
2'670'000	196'170.24	7.35	2'990'000	219'681.28	7.35	3'310'000	243'192.32	7.35	3'630'000	266'703.36	7.35	3'950'000	290'214.40	7.35	4'270'000	313'725.44	7.35						
2'680'000	196'904.96	7.35	3'000'000	220'416.00	7.35	3'320'000	243'927.04	7.35	3'640'000	267'438.08	7.35	3'960'000	290'949.12	7.35	4'280'000	314'460.16	7.35						
2'690'000	197'639.68	7.35	3'010'000	221'150.72	7.35	3'330'000	244'661.76	7.35	3'650'000	268'172.80	7.35	3'970'000	291'683.84	7.35	4'290'000	315'194.88	7.35						
2'700'000	198'374.40	7.35	3'020'000	221'885.44	7.35	3'340'000	245'396.48	7.35	3'660'000	268'907.52	7.35	3'980'000	292'418.56	7.35	4'300'000	315'929.60	7.35						
2'710'000	199'109.12	7.35	3'030'000	222'620.16	7.35	3'350'000	246'131.20	7.35	3'670'000	269'642.24	7.35	3'990'000	293'153.28	7.35	4'310'000	316'664.32	7.35						
2'720'000	199'843.84	7.35	3'040'000	223'354.88	7.35	3'360'000	246'865.92	7.35	3'680'000	270'376.96	7.35	4'000'000	293'888.00	7.35	4'320'000	317'399.04	7.35						

**Steuerverwaltung**  
**KANTON OBWALDEN**

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

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

**Kapitalleistungen K (o. Kirche)**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung  
ohne Kirche

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	318'133.76	7.35	4'650'000	341'644.80	7.35	4'970'000	365'155.84	7.35	5'290'000	388'666.88	7.35	5'610'000	412'177.92	7.35	5'930'000	435'688.96	7.35						
4'340'000	318'868.48	7.35	4'660'000	342'379.52	7.35	4'980'000	365'890.56	7.35	5'300'000	389'401.60	7.35	5'620'000	412'912.64	7.35	5'940'000	436'423.68	7.35						
4'350'000	319'603.20	7.35	4'670'000	343'114.24	7.35	4'990'000	366'625.28	7.35	5'310'000	390'136.32	7.35	5'630'000	413'647.36	7.35	5'950'000	437'158.40	7.35						
4'360'000	320'337.92	7.35	4'680'000	343'848.96	7.35	5'000'000	367'360.00	7.35	5'320'000	390'871.04	7.35	5'640'000	414'382.08	7.35	5'960'000	437'893.12	7.35						
4'370'000	321'072.64	7.35	4'690'000	344'583.68	7.35	5'010'000	368'094.72	7.35	5'330'000	391'605.76	7.35	5'650'000	415'116.80	7.35	5'970'000	438'627.84	7.35						
4'380'000	321'807.36	7.35	4'700'000	345'318.40	7.35	5'020'000	368'829.44	7.35	5'340'000	392'340.48	7.35	5'660'000	415'851.52	7.35	5'980'000	439'362.56	7.35						
4'390'000	322'542.08	7.35	4'710'000	346'053.12	7.35	5'030'000	369'564.16	7.35	5'350'000	393'075.20	7.35	5'670'000	416'586.24	7.35	5'990'000	440'097.28	7.35						
4'400'000	323'276.80	7.35	4'720'000	346'787.84	7.35	5'040'000	370'298.88	7.35	5'360'000	393'809.92	7.35	5'680'000	417'320.96	7.35	6'000'000	440'832.00	7.35						
4'410'000	324'011.52	7.35	4'730'000	347'522.56	7.35	5'050'000	371'033.60	7.35	5'370'000	394'544.64	7.35	5'690'000	418'055.68	7.35	6'010'000	441'566.72	7.35						
4'420'000	324'746.24	7.35	4'740'000	348'257.28	7.35	5'060'000	371'768.32	7.35	5'380'000	395'279.36	7.35	5'700'000	418'790.40	7.35	6'020'000	442'301.44	7.35						
4'430'000	325'480.96	7.35	4'750'000	348'992.00	7.35	5'070'000	372'503.04	7.35	5'390'000	396'014.08	7.35	5'710'000	419'525.12	7.35	6'030'000	443'036.16	7.35						
4'440'000	326'215.68	7.35	4'760'000	349'726.72	7.35	5'080'000	373'237.76	7.35	5'400'000	396'748.80	7.35	5'720'000	420'259.84	7.35	6'040'000	443'770.88	7.35						
4'450'000	326'950.40	7.35	4'770'000	350'461.44	7.35	5'090'000	373'972.48	7.35	5'410'000	397'483.52	7.35	5'730'000	420'994.56	7.35	6'050'000	444'505.60	7.35						
4'460'000	327'685.12	7.35	4'780'000	351'196.16	7.35	5'100'000	374'707.20	7.35	5'420'000	398'218.24	7.35	5'740'000	421'729.28	7.35	6'060'000	445'240.32	7.35						
4'470'000	328'419.84	7.35	4'790'000	351'930.88	7.35	5'110'000	375'441.92	7.35	5'430'000	398'952.96	7.35	5'750'000	422'464.00	7.35	6'070'000	445'975.04	7.35						
4'480'000	329'154.56	7.35	4'800'000	352'665.60	7.35	5'120'000	376'176.64	7.35	5'440'000	399'687.68	7.35	5'760'000	423'198.72	7.35	6'080'000	446'709.76	7.35						
4'490'000	329'889.28	7.35	4'810'000	353'400.32	7.35	5'130'000	376'911.36	7.35	5'450'000	400'422.40	7.35	5'770'000	423'933.44	7.35	6'090'000	447'444.48	7.35						
4'500'000	330'624.00	7.35	4'820'000	354'135.04	7.35	5'140'000	377'646.08	7.35	5'460'000	401'157.12	7.35	5'780'000	424'668.16	7.35	6'100'000	448'179.20	7.35						
4'510'000	331'358.72	7.35	4'830'000	354'869.76	7.35	5'150'000	378'380.80	7.35	5'470'000	401'891.84	7.35	5'790'000	425'402.88	7.35	6'110'000	448'913.92	7.35						
4'520'000	332'093.44	7.35	4'840'000	355'604.48	7.35	5'160'000	379'115.52	7.35	5'480'000	402'626.56	7.35	5'800'000	426'137.60	7.35	6'120'000	449'648.64	7.35						
4'530'000	332'828.16	7.35	4'850'000	356'339.20	7.35	5'170'000	379'850.24	7.35	5'490'000	403'361.28	7.35	5'810'000	426'872.32	7.35	6'130'000	450'383.36	7.35						
4'540'000	333'562.88	7.35	4'860'000	357'073.92	7.35	5'180'000	380'584.96	7.35	5'500'000	404'096.00	7.35	5'820'000	427'607.04	7.35	6'140'000	451'118.08	7.35						
4'550'000	334'297.60	7.35	4'870'000	357'808.64	7.35	5'190'000	381'319.68	7.35	5'510'000	404'830.72	7.35	5'830'000	428'341.76	7.35	6'150'000	451'852.80	7.35						
4'560'000	335'032.32	7.35	4'880'000	358'543.36	7.35	5'200'000	382'054.40	7.35	5'520'000	405'565.44	7.35	5'840'000	429'076.48	7.35	6'160'000	452'587.52	7.35						
4'570'000	335'767.04	7.35	4'890'000	359'278.08	7.35	5'210'000	382'789.12	7.35	5'530'000	406'300.16	7.35	5'850'000	429'811.20	7.35	6'170'000	453'322.24	7.35						
4'580'000	336'501.76	7.35	4'900'000	360'012.80	7.35	5'220'000	383'523.84	7.35	5'540'000	407'034.88	7.35	5'860'000	430'545.92	7.35	6'180'000	454'056.96	7.35						
4'590'000	337'236.48	7.35	4'910'000	360'747.52	7.35	5'230'000	384'258.56	7.35	5'550'000	407'769.60	7.35	5'870'000	431'280.64	7.35	6'190'000	454'791.68	7.35						
4'600'000	337'971.20	7.35	4'920'000	361'482.24	7.35	5'240'000	384'993.28	7.35	5'560'000	408'504.32	7.35	5'880'000	432'015.36	7.35	6'200'000	455'526.40	7.35						
4'610'000	338'705.92	7.35	4'930'000	362'216.96	7.35	5'250'000	385'728.00	7.35	5'570'000	409'239.04	7.35	5'890'000	432'750.08	7.35	6'210'000	456'261.12	7.35						
4'620'000	339'440.64	7.35	4'940'000	362'951.68	7.35	5'260'000	386'462.72	7.35	5'580'000	409'973.76	7.35	5'900'000	433'484.80	7.35	6'220'000	456'995.84	7.35						
4'630'000	340'175.36	7.35	4'950'000	363'686.40	7.35	5'270'000	387'197.44	7.35	5'590'000	410'708.48	7.35	5'910'000	434'219.52	7.35	6'230'000	457'730.56	7.35						
4'640'000	340'910.08	7.35	4'960'000	364'421.12	7.35	5'280'000	387'932.16	7.35	5'600'000	411'443.20	7.35	5'920'000	434'954.24	7.35	6'240'000	458'465.28	7.35						

**Steuerverwaltung**  
**KANTON OBWALDEN**

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

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

**Kapitalleistungen K (o. Kirche)**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung  
ohne Kirche

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	459'200.00	7.35	6'570'000	482'711.04	7.35	6'890'000	506'222.08	7.35	7'210'000	529'733.12	7.35													
6'260'000	459'934.72	7.35	6'580'000	483'445.76	7.35	6'900'000	506'956.80	7.35	7'220'000	530'467.84	7.35													
6'270'000	460'669.44	7.35	6'590'000	484'180.48	7.35	6'910'000	507'691.52	7.35	7'230'000	531'202.56	7.35													
6'280'000	461'404.16	7.35	6'600'000	484'915.20	7.35	6'920'000	508'426.24	7.35	7'240'000	531'937.28	7.35													
6'290'000	462'138.88	7.35	6'610'000	485'649.92	7.35	6'930'000	509'160.96	7.35	7'250'000	532'672.00	7.35													
6'300'000	462'873.60	7.35	6'620'000	486'384.64	7.35	6'940'000	509'895.68	7.35	7'500'000	551'040.00	7.35													
6'310'000	463'608.32	7.35	6'630'000	487'119.36	7.35	6'950'000	510'630.40	7.35	7'750'000	569'408.00	7.35													
6'320'000	464'343.04	7.35	6'640'000	487'854.08	7.35	6'960'000	511'365.12	7.35	8'000'000	587'776.00	7.35													
6'330'000	465'077.76	7.35	6'650'000	488'588.80	7.35	6'970'000	512'099.84	7.35	8'250'000	606'144.00	7.35													
6'340'000	465'812.48	7.35	6'660'000	489'323.52	7.35	6'980'000	512'834.56	7.35	8'500'000	624'512.00	7.35													
6'350'000	466'547.20	7.35	6'670'000	490'058.24	7.35	6'990'000	513'569.28	7.35	8'750'000	642'880.00	7.35													
6'360'000	467'281.92	7.35	6'680'000	490'792.96	7.35	7'000'000	514'304.00	7.35	9'000'000	661'248.00	7.35													
6'370'000	468'016.64	7.35	6'690'000	491'527.68	7.35	7'010'000	515'038.72	7.35	9'250'000	679'616.00	7.35													
6'380'000	468'751.36	7.35	6'700'000	492'262.40	7.35	7'020'000	515'773.44	7.35	9'500'000	697'984.00	7.35													
6'390'000	469'486.08	7.35	6'710'000	492'997.12	7.35	7'030'000	516'508.16	7.35	9'750'000	716'352.00	7.35													
6'400'000	470'220.80	7.35	6'720'000	493'731.84	7.35	7'040'000	517'242.88	7.35																
6'410'000	470'955.52	7.35	6'730'000	494'466.56	7.35	7'050'000	517'977.60	7.35																
6'420'000	471'690.24	7.35	6'740'000	495'201.28	7.35	7'060'000	518'712.32	7.35																
6'430'000	472'424.96	7.35	6'750'000	495'936.00	7.35	7'070'000	519'447.04	7.35																
6'440'000	473'159.68	7.35	6'760'000	496'670.72	7.35	7'080'000	520'181.76	7.35																
6'450'000	473'894.40	7.35	6'770'000	497'405.44	7.35	7'090'000	520'916.48	7.35																
6'460'000	474'629.12	7.35	6'780'000	498'140.16	7.35	7'100'000	521'651.20	7.35																
6'470'000	475'363.84	7.35	6'790'000	498'874.88	7.35	7'110'000	522'385.92	7.35																
6'480'000	476'098.56	7.35	6'800'000	499'609.60	7.35	7'120'000	523'120.64	7.35																
6'490'000	476'833.28	7.35	6'810'000	500'344.32	7.35	7'130'000	523'855.36	7.35																
6'500'000	477'568.00	7.35	6'820'000	501'079.04	7.35	7'140'000	524'590.08	7.35																
6'510'000	478'302.72	7.35	6'830'000	501'813.76	7.35	7'150'000	525'324.80	7.35																
6'520'000	479'037.44	7.35	6'840'000	502'548.48	7.35	7'160'000	526'059.52	7.35																
6'530'000	479'772.16	7.35	6'850'000	503'283.20	7.35	7'170'000	526'794.24	7.35																
6'540'000	480'506.88	7.35	6'860'000	504'017.92	7.35	7'180'000	527'528.96	7.35																
6'550'000	481'241.60	7.35	6'870'000	504'752.64	7.35	7'190'000	528'263.68	7.35																
6'560'000	481'976.32	7.35	6'880'000	505'487.36	7.35	7'200'000	528'998.40	7.35																