



Steuerverwaltung Obwalden
Quellensteuer
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BY mit Kirchensteuer
Monatstarif für Alleinverdiener (Tarif BY)

Ansätze Bund und Staat
Verheiratete Alleinverdiener

unter Berücksichtigung der zulageberechtigten Kinder

Bitte beachten Sie, dass der Mindestabzug CHF 3.00 beträgt.

| Tarif | | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y | B7Y | | | | | |
|---------------------|-----------|-----------|--------|----------|----------|----------|----------|----------|----------|------|------|------|------|--|
| Bruttolohn im Monat | | | | | | | | | | | | | | |
| Stufe von | Stufe bis | ohne Kind | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder | 7 Kinder | | | | | |
| Fr. | Fr. | % | % | % | % | % | % | % | % | % | % | % | % | |
| 1 | 400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 401 | 450 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | 0.71 | |
| 451 | 500 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | 0.63 | |
| 501 | 550 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | |
| 551 | 600 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | |
| 601 | 650 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | |
| 651 | 700 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | 0.44 | |
| 701 | 750 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | 0.41 | |
| 751 | 800 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | 0.39 | |
| 801 | 850 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | 0.36 | |
| 851 | 900 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | |
| 901 | 950 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | 0.32 | |
| 951 | 1'000 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | 0.31 | |
| 1'001 | 1'050 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | 0.29 | |
| 1'051 | 1'100 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | |
| 1'101 | 1'150 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | |
| 1'151 | 1'200 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | 0.26 | |
| 1'201 | 1'250 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | |
| 1'251 | 1'300 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | |
| 1'301 | 1'350 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | 0.23 | |
| 1'351 | 1'400 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | |
| 1'401 | 1'450 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | |
| 1'451 | 1'500 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | |
| 1'501 | 1'550 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | |
| 1'551 | 1'600 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | 0.19 | |
| 1'601 | 1'650 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | |
| 1'651 | 1'700 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 | |
| 1'701 | 1'750 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | |
| 1'751 | 1'800 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | 0.17 | |
| 1'801 | 1'850 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | |
| 1'851 | 1'900 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | |
| 1'901 | 1'950 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | |
| 1'951 | 2'000 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | |
| 2'001 | 2'050 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | |
| 2'051 | 2'100 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | |
| 2'101 | 2'150 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | |
| 2'151 | 2'200 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 | |
| 2'201 | 2'250 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| 2'251 | 2'300 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| 2'301 | 2'350 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| 2'351 | 2'400 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| 2'401 | 2'450 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | |
| 2'451 | 2'500 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | |
| 2'501 | 2'550 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | |
| 2'551 | 2'600 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | |
| 2'601 | 2'650 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | |
| 2'651 | 2'700 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | |
| 2'701 | 2'750 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | |
| 2'751 | 2'800 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | |
| 2'801 | 2'850 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | 0.11 | |
| 2'851 | 2'900 | 0.38 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | |
| 2'901 | 2'950 | 0.62 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | |
| 2'951 | 3'000 | 0.84 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | |
| 3'001 | 3'050 | 1.02 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | |
| 3'051 | 3'100 | 1.20 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | |
| 3'101 | 3'150 | 1.34 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | |
| 3'151 | 3'200 | 1.51 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'201 | 3'250 | 1.67 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'251 | 3'300 | 1.80 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'301 | 3'350 | 1.98 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'351 | 3'400 | 2.13 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'401 | 3'450 | 2.25 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'451 | 3'500 | 2.39 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'501 | 3'550 | 2.52 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 3'551 | 3'600 | 2.63 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | |
| 3'601 | 3'650 | 2.76 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | |

| Tarif | | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y | B7Y | | |
|---------------------|-----------|-----------|--------|----------|----------|----------|----------|----------|----------|--|--|
| Bruttolohn im Monat | | | | | | | | | | | |
| Stufe von | Stufe bis | ohne Kind | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder | 7 Kinder | | |
| Fr. | Fr. | % | % | % | % | % | % | % | % | | |
| 3'651 | 3'700 | 2.91 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 3'701 | 3'750 | 3.01 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 3'751 | 3'800 | 3.13 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 3'801 | 3'850 | 3.22 | 0.16 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 3'851 | 3'900 | 3.33 | 0.31 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 3'901 | 3'950 | 3.44 | 0.46 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 3'951 | 4'000 | 3.52 | 0.58 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | | |
| 4'001 | 4'050 | 3.65 | 0.75 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'051 | 4'100 | 3.75 | 0.88 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'101 | 4'150 | 3.83 | 0.99 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'151 | 4'200 | 3.93 | 1.13 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'201 | 4'250 | 4.07 | 1.25 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'251 | 4'300 | 4.16 | 1.36 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'301 | 4'350 | 4.25 | 1.48 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'351 | 4'400 | 4.37 | 1.62 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'401 | 4'450 | 4.43 | 1.72 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'451 | 4'500 | 4.54 | 1.83 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'501 | 4'550 | 4.64 | 1.94 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'551 | 4'600 | 4.70 | 2.03 | 0.15 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | | |
| 4'601 | 4'650 | 4.80 | 2.14 | 0.28 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'651 | 4'700 | 4.88 | 2.25 | 0.43 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'701 | 4'750 | 4.95 | 2.33 | 0.53 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'751 | 4'800 | 5.03 | 2.45 | 0.65 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'801 | 4'850 | 5.10 | 2.53 | 0.75 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'851 | 4'900 | 5.17 | 2.63 | 0.86 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'901 | 4'950 | 5.26 | 2.72 | 0.97 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 4'951 | 5'000 | 5.31 | 2.79 | 1.07 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'001 | 5'050 | 5.39 | 2.89 | 1.17 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'051 | 5'100 | 5.48 | 3.00 | 1.30 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'101 | 5'150 | 5.52 | 3.04 | 1.39 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'151 | 5'200 | 5.60 | 3.15 | 1.49 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'201 | 5'250 | 5.67 | 3.23 | 1.59 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'251 | 5'300 | 5.73 | 3.30 | 1.67 | 0.06 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'301 | 5'350 | 5.78 | 3.38 | 1.77 | 0.15 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'351 | 5'400 | 5.86 | 3.46 | 1.86 | 0.28 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'401 | 5'450 | 5.90 | 3.52 | 1.94 | 0.37 | 0.06 | 0.06 | 0.06 | 0.06 | | |
| 5'451 | 5'500 | 5.97 | 3.62 | 2.05 | 0.47 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'501 | 5'550 | 6.05 | 3.69 | 2.14 | 0.58 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'551 | 5'600 | 6.08 | 3.75 | 2.21 | 0.66 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'601 | 5'650 | 6.15 | 3.82 | 2.29 | 0.76 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'651 | 5'700 | 6.20 | 3.89 | 2.38 | 0.86 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'701 | 5'750 | 6.24 | 3.95 | 2.45 | 0.94 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'751 | 5'800 | 6.32 | 4.05 | 2.56 | 1.07 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'801 | 5'850 | 6.39 | 4.12 | 2.64 | 1.17 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'851 | 5'900 | 6.47 | 4.20 | 2.74 | 1.29 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'901 | 5'950 | 6.55 | 4.30 | 2.85 | 1.40 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 5'951 | 6'000 | 6.59 | 4.37 | 2.93 | 1.49 | 0.05 | 0.05 | 0.05 | 0.05 | | |
| 6'001 | 6'050 | 6.67 | 4.46 | 3.04 | 1.61 | 0.18 | 0.05 | 0.05 | 0.05 | | |
| 6'051 | 6'100 | 6.75 | 4.54 | 3.13 | 1.71 | 0.30 | 0.05 | 0.05 | 0.05 | | |
| 6'101 | 6'150 | 6.81 | 4.60 | 3.20 | 1.80 | 0.41 | 0.05 | 0.05 | 0.05 | | |
| 6'151 | 6'200 | 6.87 | 4.70 | 3.30 | 1.91 | 0.52 | 0.05 | 0.05 | 0.05 | | |
| 6'201 | 6'250 | 6.94 | 4.77 | 3.39 | 2.01 | 0.63 | 0.05 | 0.05 | 0.05 | | |
| 6'251 | 6'300 | 7.00 | 4.83 | 3.47 | 2.10 | 0.73 | 0.05 | 0.05 | 0.05 | | |
| 6'301 | 6'350 | 7.07 | 4.92 | 3.56 | 2.20 | 0.84 | 0.05 | 0.05 | 0.05 | | |
| 6'351 | 6'400 | 7.14 | 4.99 | 3.64 | 2.31 | 0.96 | 0.05 | 0.05 | 0.05 | | |
| 6'401 | 6'450 | 7.19 | 5.06 | 3.72 | 2.38 | 1.04 | 0.05 | 0.05 | 0.05 | | |
| 6'451 | 6'500 | 7.26 | 5.13 | 3.80 | 2.47 | 1.14 | 0.05 | 0.05 | 0.05 | | |
| 6'501 | 6'550 | 7.33 | 5.21 | 3.89 | 2.57 | 1.26 | 0.05 | 0.05 | 0.05 | | |
| 6'551 | 6'600 | 7.38 | 5.26 | 3.95 | 2.65 | 1.34 | 0.05 | 0.05 | 0.05 | | |
| 6'601 | 6'650 | 7.44 | 5.33 | 4.03 | 2.73 | 1.43 | 0.15 | 0.05 | 0.05 | | |
| 6'651 | 6'700 | 7.52 | 5.41 | 4.12 | 2.83 | 1.54 | 0.25 | 0.04 | 0.04 | | |
| 6'701 | 6'750 | 7.58 | 5.47 | 4.19 | 2.91 | 1.64 | 0.37 | 0.04 | 0.04 | | |
| 6'751 | 6'800 | 7.63 | 5.52 | 4.25 | 3.00 | 1.73 | 0.46 | 0.04 | 0.04 | | |
| 6'801 | 6'850 | 7.69 | 5.60 | 4.34 | 3.08 | 1.82 | 0.56 | 0.04 | 0.04 | | |
| 6'851 | 6'900 | 7.75 | 5.64 | 4.39 | 3.14 | 1.89 | 0.64 | 0.04 | 0.04 | | |
| 6'901 | 6'950 | 7.81 | 5.72 | 4.48 | 3.23 | 1.99 | 0.75 | 0.04 | 0.04 | | |
| 6'951 | 7'000 | 7.86 | 5.76 | 4.53 | 3.30 | 2.06 | 0.83 | 0.04 | 0.04 | | |
| 7'001 | 7'050 | 7.91 | 5.82 | 4.60 | 3.37 | 2.16 | 0.94 | 0.04 | 0.04 | | |
| 7'051 | 7'100 | 7.96 | 5.87 | 4.66 | 3.45 | 2.23 | 1.02 | 0.04 | 0.04 | | |
| 7'101 | 7'150 | 8.03 | 5.94 | 4.73 | 3.52 | 2.32 | 1.11 | 0.04 | 0.04 | | |
| 7'151 | 7'200 | 8.08 | 5.99 | 4.79 | 3.61 | 2.41 | 1.21 | 0.04 | 0.04 | | |
| 7'201 | 7'250 | 8.12 | 6.05 | 4.86 | 3.67 | 2.48 | 1.29 | 0.10 | 0.10 | | |
| 7'251 | 7'300 | 8.19 | 6.10 | 4.92 | 3.74 | 2.56 | 1.37 | 0.21 | 0.21 | | |
| 7'301 | 7'350 | 8.23 | 6.14 | 4.97 | 3.81 | 2.63 | 1.46 | 0.29 | 0.29 | | |
| 7'351 | 7'400 | 8.30 | 6.21 | 5.04 | 3.88 | 2.71 | 1.55 | 0.38 | 0.38 | | |
| 7'401 | 7'450 | 8.34 | 6.28 | 5.09 | 3.93 | 2.77 | 1.62 | 0.46 | 0.46 | | |
| 7'451 | 7'500 | 8.40 | 6.34 | 5.16 | 4.01 | 2.86 | 1.71 | 0.56 | 0.56 | | |
| 7'501 | 7'550 | 8.45 | 6.41 | 5.21 | 4.07 | 2.92 | 1.78 | 0.64 | 0.64 | | |
| 7'551 | 7'600 | 8.50 | 6.47 | 5.27 | 4.13 | 3.00 | 1.87 | 0.74 | 0.74 | | |
| 7'601 | 7'650 | 8.55 | 6.52 | 5.31 | 4.20 | 3.07 | 1.94 | 0.81 | 0.81 | | |
| 7'651 | 7'700 | 8.61 | 6.58 | 5.38 | 4.26 | 3.14 | 2.02 | 0.90 | 0.90 | | |
| 7'701 | 7'750 | 8.65 | 6.63 | 5.42 | 4.31 | 3.20 | 2.08 | 0.98 | 0.98 | | |
| 7'751 | 7'800 | 8.71 | 6.70 | 5.49 | 4.39 | 3.28 | 2.17 | 1.07 | 1.07 | | |

| Tarif | | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y | B7Y |
|---------------------|-----------|-----------|--------|----------|----------|----------|----------|----------|----------|
| Bruttolohn im Monat | | | | | | | | | |
| Stufe von | Stufe bis | ohne Kind | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder | 7 Kinder |
| Fr. | Fr. | % | % | % | % | % | % | % | % |
| 7'801 | 7'850 | 8.74 | 6.75 | 5.53 | 4.43 | 3.34 | 2.24 | 1.14 | 1.14 |
| 7'851 | 7'900 | 8.80 | 6.81 | 5.59 | 4.50 | 3.42 | 2.32 | 1.23 | 1.23 |
| 7'901 | 7'950 | 8.83 | 6.85 | 5.64 | 4.56 | 3.47 | 2.38 | 1.30 | 1.30 |
| 7'951 | 8'000 | 8.89 | 6.91 | 5.69 | 4.61 | 3.54 | 2.46 | 1.38 | 1.38 |
| 8'001 | 8'050 | 8.93 | 6.97 | 5.73 | 4.66 | 3.59 | 2.53 | 1.46 | 1.46 |
| 8'051 | 8'100 | 8.98 | 7.03 | 5.80 | 4.73 | 3.67 | 2.60 | 1.54 | 1.54 |
| 8'101 | 8'150 | 9.02 | 7.08 | 5.83 | 4.78 | 3.72 | 2.66 | 1.60 | 1.60 |
| 8'151 | 8'200 | 9.08 | 7.14 | 5.88 | 4.84 | 3.79 | 2.74 | 1.69 | 1.69 |
| 8'201 | 8'250 | 9.11 | 7.19 | 5.93 | 4.89 | 3.84 | 2.80 | 1.75 | 1.75 |
| 8'251 | 8'300 | 9.14 | 7.25 | 5.98 | 4.94 | 3.90 | 2.86 | 1.84 | 1.84 |
| 8'301 | 8'350 | 9.18 | 7.30 | 6.02 | 4.98 | 3.96 | 2.93 | 1.90 | 1.90 |
| 8'351 | 8'400 | 9.21 | 7.36 | 6.08 | 5.05 | 4.02 | 3.00 | 1.97 | 1.97 |
| 8'401 | 8'450 | 9.25 | 7.41 | 6.11 | 5.09 | 4.07 | 3.05 | 2.03 | 2.03 |
| 8'451 | 8'500 | 9.27 | 7.46 | 6.17 | 5.16 | 4.14 | 3.13 | 2.11 | 2.11 |
| 8'501 | 8'550 | 9.31 | 7.51 | 6.21 | 5.20 | 4.19 | 3.18 | 2.17 | 2.17 |
| 8'551 | 8'600 | 9.34 | 7.57 | 6.25 | 5.25 | 4.24 | 3.25 | 2.25 | 2.25 |
| 8'601 | 8'650 | 9.38 | 7.61 | 6.28 | 5.30 | 4.30 | 3.30 | 2.31 | 2.31 |
| 8'651 | 8'700 | 9.41 | 7.67 | 6.34 | 5.35 | 4.36 | 3.37 | 2.37 | 2.37 |
| 8'701 | 8'750 | 9.44 | 7.70 | 6.37 | 5.39 | 4.40 | 3.42 | 2.44 | 2.44 |
| 8'751 | 8'800 | 9.47 | 7.76 | 6.43 | 5.45 | 4.47 | 3.49 | 2.51 | 2.51 |
| 8'801 | 8'850 | 9.51 | 7.80 | 6.46 | 5.48 | 4.51 | 3.54 | 2.56 | 2.56 |
| 8'851 | 8'900 | 9.53 | 7.85 | 6.50 | 5.53 | 4.56 | 3.61 | 2.64 | 2.64 |
| 8'901 | 8'950 | 9.57 | 7.90 | 6.54 | 5.58 | 4.62 | 3.65 | 2.69 | 2.69 |
| 8'951 | 9'000 | 9.59 | 7.94 | 6.58 | 5.63 | 4.67 | 3.71 | 2.75 | 2.75 |
| 9'001 | 9'050 | 9.63 | 7.99 | 6.61 | 5.66 | 4.71 | 3.77 | 2.81 | 2.81 |
| 9'051 | 9'100 | 9.66 | 8.03 | 6.67 | 5.72 | 4.77 | 3.82 | 2.88 | 2.88 |
| 9'101 | 9'150 | 9.69 | 8.08 | 6.70 | 5.75 | 4.81 | 3.87 | 2.93 | 2.93 |
| 9'151 | 9'200 | 9.72 | 8.13 | 6.74 | 5.80 | 4.87 | 3.93 | 3.00 | 3.00 |
| 9'201 | 9'250 | 9.76 | 8.17 | 6.79 | 5.85 | 4.92 | 3.99 | 3.06 | 3.06 |
| 9'251 | 9'300 | 9.79 | 8.22 | 6.85 | 5.89 | 4.96 | 4.03 | 3.11 | 3.11 |
| 9'301 | 9'350 | 9.82 | 8.26 | 6.91 | 5.94 | 5.02 | 4.10 | 3.17 | 3.17 |
| 9'351 | 9'400 | 9.86 | 8.30 | 6.94 | 5.97 | 5.06 | 4.14 | 3.22 | 3.22 |
| 9'401 | 9'450 | 9.89 | 8.35 | 7.00 | 6.02 | 5.10 | 4.20 | 3.29 | 3.29 |
| 9'451 | 9'500 | 9.92 | 8.38 | 7.05 | 6.06 | 5.15 | 4.24 | 3.34 | 3.34 |
| 9'501 | 9'550 | 9.95 | 8.43 | 7.10 | 6.10 | 5.20 | 4.29 | 3.39 | 3.39 |
| 9'551 | 9'600 | 9.97 | 8.46 | 7.14 | 6.13 | 5.23 | 4.33 | 3.45 | 3.45 |
| 9'601 | 9'650 | 10.01 | 8.51 | 7.19 | 6.18 | 5.29 | 4.39 | 3.50 | 3.50 |
| 9'651 | 9'700 | 10.04 | 8.55 | 7.24 | 6.21 | 5.32 | 4.43 | 3.55 | 3.55 |
| 9'701 | 9'750 | 10.07 | 8.59 | 7.29 | 6.25 | 5.38 | 4.49 | 3.61 | 3.61 |
| 9'751 | 9'800 | 10.10 | 8.62 | 7.32 | 6.29 | 5.41 | 4.53 | 3.65 | 3.65 |
| 9'801 | 9'850 | 10.13 | 8.67 | 7.38 | 6.33 | 5.46 | 4.58 | 3.70 | 3.70 |
| 9'851 | 9'900 | 10.16 | 8.71 | 7.41 | 6.36 | 5.49 | 4.63 | 3.76 | 3.76 |
| 9'901 | 9'950 | 10.19 | 8.76 | 7.47 | 6.41 | 5.54 | 4.68 | 3.81 | 3.81 |
| 9'951 | 10'000 | 10.22 | 8.79 | 7.51 | 6.44 | 5.57 | 4.71 | 3.85 | 3.85 |
| 10'001 | 10'050 | 10.23 | 8.84 | 7.55 | 6.48 | 5.63 | 4.77 | 3.91 | 3.91 |
| 10'051 | 10'100 | 10.26 | 8.87 | 7.59 | 6.51 | 5.66 | 4.80 | 3.95 | 3.95 |
| 10'101 | 10'150 | 10.29 | 8.92 | 7.63 | 6.55 | 5.70 | 4.85 | 4.00 | 4.00 |
| 10'151 | 10'200 | 10.32 | 8.95 | 7.68 | 6.57 | 5.74 | 4.89 | 4.05 | 4.05 |
| 10'201 | 10'250 | 10.35 | 9.00 | 7.73 | 6.62 | 5.78 | 4.94 | 4.10 | 4.10 |
| 10'251 | 10'300 | 10.37 | 9.03 | 7.76 | 6.65 | 5.81 | 4.97 | 4.14 | 4.14 |
| 10'301 | 10'350 | 10.40 | 9.08 | 7.81 | 6.69 | 5.86 | 5.03 | 4.19 | 4.19 |
| 10'351 | 10'400 | 10.43 | 9.11 | 7.84 | 6.72 | 5.89 | 5.06 | 4.23 | 4.23 |
| 10'401 | 10'450 | 10.46 | 9.15 | 7.88 | 6.75 | 5.93 | 5.10 | 4.29 | 4.29 |
| 10'451 | 10'500 | 10.49 | 9.18 | 7.92 | 6.79 | 5.97 | 5.15 | 4.32 | 4.32 |
| 10'501 | 10'550 | 10.52 | 9.23 | 7.96 | 6.82 | 6.00 | 5.19 | 4.37 | 4.37 |
| 10'551 | 10'600 | 10.54 | 9.26 | 8.00 | 6.85 | 6.03 | 5.22 | 4.42 | 4.42 |
| 10'601 | 10'650 | 10.57 | 9.30 | 8.06 | 6.89 | 6.08 | 5.27 | 4.46 | 4.46 |
| 10'651 | 10'700 | 10.59 | 9.33 | 8.08 | 6.91 | 6.11 | 5.30 | 4.50 | 4.50 |
| 10'701 | 10'750 | 10.62 | 9.37 | 8.14 | 6.95 | 6.14 | 5.35 | 4.55 | 4.55 |
| 10'751 | 10'800 | 10.65 | 9.40 | 8.17 | 6.98 | 6.18 | 5.38 | 4.58 | 4.58 |
| 10'801 | 10'850 | 10.68 | 9.43 | 8.20 | 7.00 | 6.21 | 5.41 | 4.62 | 4.62 |
| 10'851 | 10'900 | 10.70 | 9.46 | 8.24 | 7.04 | 6.23 | 5.44 | 4.65 | 4.65 |
| 10'901 | 10'950 | 10.74 | 9.49 | 8.27 | 7.08 | 6.26 | 5.47 | 4.70 | 4.70 |
| 10'951 | 11'000 | 10.76 | 9.52 | 8.31 | 7.12 | 6.30 | 5.51 | 4.73 | 4.73 |
| 11'001 | 11'050 | 10.78 | 9.55 | 8.34 | 7.16 | 6.32 | 5.54 | 4.76 | 4.76 |
| 11'051 | 11'100 | 10.82 | 9.58 | 8.38 | 7.19 | 6.35 | 5.57 | 4.79 | 4.79 |
| 11'101 | 11'150 | 10.84 | 9.60 | 8.41 | 7.23 | 6.37 | 5.60 | 4.83 | 4.83 |
| 11'151 | 11'200 | 10.86 | 9.63 | 8.45 | 7.26 | 6.41 | 5.64 | 4.87 | 4.87 |
| 11'201 | 11'250 | 10.90 | 9.66 | 8.47 | 7.30 | 6.43 | 5.67 | 4.90 | 4.90 |
| 11'251 | 11'300 | 10.92 | 9.69 | 8.51 | 7.33 | 6.46 | 5.69 | 4.93 | 4.93 |
| 11'301 | 11'350 | 10.95 | 9.71 | 8.55 | 7.37 | 6.48 | 5.72 | 4.96 | 4.96 |
| 11'351 | 11'400 | 10.97 | 9.75 | 8.57 | 7.41 | 6.51 | 5.75 | 5.00 | 5.00 |
| 11'401 | 11'450 | 10.99 | 9.78 | 8.60 | 7.45 | 6.54 | 5.79 | 5.03 | 5.03 |
| 11'451 | 11'500 | 11.02 | 9.80 | 8.64 | 7.48 | 6.56 | 5.81 | 5.06 | 5.06 |
| 11'501 | 11'550 | 11.05 | 9.84 | 8.67 | 7.51 | 6.59 | 5.84 | 5.09 | 5.09 |
| 11'551 | 11'600 | 11.07 | 9.87 | 8.70 | 7.55 | 6.61 | 5.87 | 5.12 | 5.12 |
| 11'601 | 11'650 | 11.10 | 9.90 | 8.73 | 7.59 | 6.64 | 5.90 | 5.16 | 5.16 |
| 11'651 | 11'700 | 11.12 | 9.93 | 8.76 | 7.62 | 6.66 | 5.93 | 5.19 | 5.19 |
| 11'701 | 11'750 | 11.14 | 9.95 | 8.79 | 7.66 | 6.69 | 5.95 | 5.22 | 5.22 |
| 11'751 | 11'800 | 11.17 | 9.99 | 8.82 | 7.69 | 6.71 | 5.98 | 5.25 | 5.25 |
| 11'801 | 11'850 | 11.19 | 10.01 | 8.85 | 7.73 | 6.73 | 6.01 | 5.29 | 5.29 |
| 11'851 | 11'900 | 11.21 | 10.04 | 8.88 | 7.76 | 6.76 | 6.04 | 5.31 | 5.31 |
| 11'901 | 11'950 | 11.24 | 10.07 | 8.91 | 7.80 | 6.78 | 6.06 | 5.34 | 5.34 |

| Tarif | | B0Y | B1Y | B2Y | B3Y | B4Y | B5Y | B6Y | B7Y |
|---------------------|-----------|-----------|--------|----------|----------|----------|----------|----------|----------|
| Bruttolohn im Monat | | | | | | | | | |
| Stufe von | Stufe bis | ohne Kind | 1 Kind | 2 Kinder | 3 Kinder | 4 Kinder | 5 Kinder | 6 Kinder | 7 Kinder |
| Fr. | Fr. | % | % | % | % | % | % | % | % |
| 11'951 | 12'000 | 11.27 | 10.10 | 8.94 | 7.83 | 6.81 | 6.09 | 5.37 | 5.37 |
| 12'001 | 12'050 | 11.29 | 10.13 | 8.97 | 7.87 | 6.83 | 6.11 | 5.41 | 5.41 |
| 12'051 | 12'100 | 11.31 | 10.15 | 9.00 | 7.90 | 6.86 | 6.14 | 5.43 | 5.43 |
| 12'101 | 12'150 | 11.34 | 10.18 | 9.03 | 7.93 | 6.88 | 6.17 | 5.46 | 5.46 |
| 12'151 | 12'200 | 11.37 | 10.21 | 9.06 | 7.97 | 6.90 | 6.19 | 5.49 | 5.49 |
| 12'201 | 12'250 | 11.39 | 10.23 | 9.10 | 8.00 | 6.92 | 6.22 | 5.51 | 5.51 |
| 12'251 | 12'300 | 11.42 | 10.26 | 9.13 | 8.03 | 6.94 | 6.25 | 5.55 | 5.55 |
| 12'301 | 12'350 | 11.44 | 10.29 | 9.16 | 8.06 | 6.99 | 6.27 | 5.57 | 5.57 |
| 12'351 | 12'400 | 11.47 | 10.31 | 9.19 | 8.09 | 7.02 | 6.29 | 5.60 | 5.60 |
| 12'401 | 12'450 | 11.49 | 10.34 | 9.22 | 8.12 | 7.06 | 6.32 | 5.63 | 5.63 |
| 12'451 | 12'500 | 11.52 | 10.36 | 9.25 | 8.16 | 7.09 | 6.34 | 5.66 | 5.66 |
| 12'501 | 12'550 | 11.54 | 10.40 | 9.28 | 8.18 | 7.13 | 6.37 | 5.68 | 5.68 |
| 12'551 | 12'600 | 11.58 | 10.43 | 9.32 | 8.23 | 7.17 | 6.40 | 5.72 | 5.72 |
| 12'601 | 12'650 | 11.60 | 10.46 | 9.35 | 8.26 | 7.21 | 6.42 | 5.74 | 5.74 |
| 12'651 | 12'700 | 11.63 | 10.48 | 9.38 | 8.29 | 7.24 | 6.45 | 5.78 | 5.78 |
| 12'701 | 12'750 | 11.65 | 10.51 | 9.41 | 8.32 | 7.28 | 6.48 | 5.80 | 5.80 |
| 12'751 | 12'800 | 11.67 | 10.54 | 9.44 | 8.35 | 7.31 | 6.50 | 5.82 | 5.82 |
| 12'801 | 12'850 | 11.70 | 10.57 | 9.47 | 8.38 | 7.35 | 6.52 | 5.85 | 5.85 |
| 12'851 | 12'900 | 11.72 | 10.59 | 9.50 | 8.42 | 7.38 | 6.54 | 5.88 | 5.88 |
| 12'901 | 12'950 | 11.74 | 10.62 | 9.52 | 8.45 | 7.41 | 6.57 | 5.90 | 5.90 |
| 12'951 | 13'000 | 11.78 | 10.66 | 9.56 | 8.49 | 7.45 | 6.60 | 5.93 | 5.93 |
| 13'001 | 13'050 | 11.80 | 10.69 | 9.59 | 8.52 | 7.49 | 6.62 | 5.97 | 5.97 |
| 13'051 | 13'100 | 11.82 | 10.71 | 9.62 | 8.56 | 7.52 | 6.65 | 5.99 | 5.99 |
| 13'101 | 13'150 | 11.86 | 10.74 | 9.65 | 8.59 | 7.55 | 6.67 | 6.01 | 6.01 |
| 13'151 | 13'200 | 11.88 | 10.76 | 9.68 | 8.62 | 7.58 | 6.69 | 6.03 | 6.03 |
| 13'201 | 13'250 | 11.90 | 10.79 | 9.70 | 8.65 | 7.61 | 6.71 | 6.06 | 6.06 |
| 13'251 | 13'300 | 11.92 | 10.82 | 9.73 | 8.68 | 7.65 | 6.73 | 6.09 | 6.09 |
| 13'301 | 13'350 | 11.96 | 10.85 | 9.76 | 8.72 | 7.68 | 6.76 | 6.12 | 6.12 |
| 13'351 | 13'400 | 11.99 | 10.88 | 9.79 | 8.75 | 7.72 | 6.78 | 6.14 | 6.14 |
| 13'401 | 13'450 | 12.01 | 10.91 | 9.82 | 8.78 | 7.75 | 6.80 | 6.17 | 6.17 |
| 13'451 | 13'500 | 12.04 | 10.94 | 9.86 | 8.82 | 7.79 | 6.83 | 6.20 | 6.20 |
| 13'501 | 13'550 | 12.07 | 10.96 | 9.89 | 8.85 | 7.82 | 6.85 | 6.22 | 6.22 |
| 13'551 | 13'600 | 12.09 | 10.99 | 9.92 | 8.88 | 7.85 | 6.87 | 6.24 | 6.24 |
| 13'601 | 13'650 | 12.12 | 11.01 | 9.94 | 8.91 | 7.89 | 6.90 | 6.27 | 6.27 |
| 13'651 | 13'700 | 12.15 | 11.05 | 9.99 | 8.95 | 7.93 | 6.95 | 6.30 | 6.30 |
| 13'701 | 13'750 | 12.17 | 11.07 | 10.01 | 8.98 | 7.96 | 6.98 | 6.32 | 6.32 |
| 13'751 | 13'800 | 12.20 | 11.09 | 10.04 | 9.00 | 7.99 | 7.01 | 6.34 | 6.34 |
| 13'801 | 13'850 | 12.23 | 11.13 | 10.08 | 9.04 | 8.04 | 7.05 | 6.37 | 6.37 |
| 13'851 | 13'900 | 12.25 | 11.16 | 10.10 | 9.07 | 8.06 | 7.08 | 6.39 | 6.39 |
| 13'901 | 13'950 | 12.27 | 11.19 | 10.13 | 9.10 | 8.10 | 7.12 | 6.42 | 6.42 |
| 13'951 | 14'000 | 12.29 | 11.21 | 10.16 | 9.12 | 8.13 | 7.15 | 6.44 | 6.44 |
| 14'001 | 14'050 | 12.33 | 11.25 | 10.20 | 9.16 | 8.17 | 7.19 | 6.47 | 6.47 |
| 14'051 | 14'100 | 12.36 | 11.28 | 10.22 | 9.19 | 8.20 | 7.22 | 6.49 | 6.49 |
| 14'101 | 14'150 | 12.38 | 11.30 | 10.25 | 9.22 | 8.23 | 7.25 | 6.51 | 6.51 |
| 14'151 | 14'200 | 12.42 | 11.34 | 10.29 | 9.26 | 8.28 | 7.29 | 6.54 | 6.54 |
| 14'201 | 14'250 | 12.44 | 11.36 | 10.31 | 9.29 | 8.30 | 7.33 | 6.56 | 6.56 |
| 14'251 | 14'300 | 12.46 | 11.38 | 10.33 | 9.32 | 8.33 | 7.36 | 6.58 | 6.58 |
| 14'301 | 14'350 | 12.50 | 11.42 | 10.37 | 9.36 | 8.37 | 7.40 | 6.61 | 6.61 |
| 14'351 | 14'400 | 12.52 | 11.44 | 10.40 | 9.38 | 8.40 | 7.43 | 6.63 | 6.63 |
| 14'401 | 14'450 | 12.55 | 11.47 | 10.42 | 9.41 | 8.43 | 7.47 | 6.66 | 6.66 |
| 14'451 | 14'500 | 12.57 | 11.50 | 10.45 | 9.44 | 8.46 | 7.50 | 6.67 | 6.67 |
| 14'501 | 14'550 | 12.61 | 11.53 | 10.49 | 9.48 | 8.50 | 7.54 | 6.70 | 6.70 |
| 14'551 | 14'600 | 12.62 | 11.55 | 10.51 | 9.51 | 8.52 | 7.57 | 6.72 | 6.72 |
| 14'601 | 14'650 | 12.65 | 11.58 | 10.54 | 9.54 | 8.55 | 7.60 | 6.74 | 6.74 |
| 14'651 | 14'700 | 12.68 | 11.61 | 10.58 | 9.57 | 8.59 | 7.65 | 6.77 | 6.77 |
| 14'701 | 14'750 | 12.71 | 11.63 | 10.60 | 9.60 | 8.62 | 7.67 | 6.78 | 6.78 |
| 14'751 | 14'800 | 12.73 | 11.66 | 10.63 | 9.63 | 8.64 | 7.70 | 6.81 | 6.81 |
| 14'801 | 14'850 | 12.76 | 11.68 | 10.66 | 9.65 | 8.67 | 7.74 | 6.83 | 6.83 |
| 14'851 | 14'900 | 12.79 | 11.72 | 10.70 | 9.69 | 8.72 | 7.78 | 6.85 | 6.85 |
| 14'901 | 14'950 | 12.82 | 11.75 | 10.72 | 9.72 | 8.74 | 7.81 | 6.87 | 6.87 |
| 14'951 | 15'000 | 12.84 | 11.77 | 10.74 | 9.74 | 8.77 | 7.83 | 6.90 | 6.90 |
| 15'001 | 20'000 | 14.40 | 13.32 | 12.24 | 11.23 | 10.30 | 9.39 | 8.53 | 8.53 |
| 20'001 | 25'000 | 16.68 | 15.83 | 14.99 | 14.15 | 13.31 | 12.47 | 11.63 | 11.63 |
| 25'001 | 30'000 | 18.12 | 17.43 | 16.75 | 16.06 | 15.37 | 14.68 | 14.00 | 14.00 |
| 30'001 | 35'000 | 19.12 | 18.54 | 17.96 | 17.38 | 16.80 | 16.22 | 15.63 | 15.63 |
| 35'001 | 40'000 | 19.86 | 19.35 | 18.85 | 18.34 | 17.84 | 17.34 | 16.83 | 16.83 |
| 40'001 | 45'000 | 20.43 | 19.98 | 19.53 | 19.09 | 18.64 | 18.20 | 17.76 | 17.76 |
| 45'001 | 50'000 | 20.87 | 20.47 | 20.07 | 19.67 | 19.28 | 18.88 | 18.48 | 18.48 |
| 50'001 | 55'000 | 21.23 | 20.87 | 20.51 | 20.15 | 19.79 | 19.43 | 19.07 | 19.07 |
| 55'001 | 60'000 | 21.52 | 21.19 | 20.87 | 20.54 | 20.21 | 19.88 | 19.55 | 19.55 |
| 60'001 | 65'000 | 21.77 | 21.47 | 21.17 | 20.86 | 20.56 | 20.26 | 19.96 | 19.96 |
| 65'001 | 70'000 | 21.99 | 21.71 | 21.43 | 21.15 | 20.87 | 20.59 | 20.31 | 20.31 |
| 70'001 | 75'000 | 22.17 | 21.91 | 21.65 | 21.39 | 21.13 | 20.87 | 20.61 | 20.61 |
| 75'001 | 80'000 | 22.33 | 22.09 | 21.84 | 21.60 | 21.35 | 21.11 | 20.86 | 20.86 |
| 80'001 | 85'000 | 22.47 | 22.24 | 22.01 | 21.78 | 21.55 | 21.32 | 21.09 | 21.09 |
| 85'001 | 90'000 | 22.59 | 22.38 | 22.16 | 21.94 | 21.73 | 21.51 | 21.30 | 21.30 |
| 90'001 | 95'000 | 22.68 | 22.48 | 22.29 | 22.09 | 21.89 | 21.68 | 21.48 | 21.48 |
| 95'001 | | 22.71 | 22.53 | 22.34 | 22.16 | 21.97 | 21.79 | 21.60 | 21.60 |