

**Steuerverwaltung Obwalden**  
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## BN ohne Kirchensteuer

### Monatstarif für Alleinverdienende (Tarif BN)

Ansätze Bund und Staat

| Tarif               |           | B0N  |      | B1N   |      | B2N      |      | B3N      |      | B4N      |      | B5N      |      | B6N      |      | B7N      |      |
|---------------------|-----------|--|------|-------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |           | Verheiratete<br>Alleinverdienende<br>unter<br>Berücksichtigung |      |       |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von           | Stufe bis | ohne Kind  |      | 1Kind |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
| Fr.                 | Fr.       | Fr.  | %    | Fr.   | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 1                   | 400       | 3.00   | 0.00 | 3.00  | 0.00 | 3.00     | 0.00 | 3.00     | 0.00 | 3.00     | 0.00 | 3.00     | 0.00 | 3.00     | 0.00 | 3.00     | 0.00 |
| 401                 | 450       | 3.00   | 0.71 | 3.00  | 0.71 | 3.00     | 0.71 | 3.00     | 0.71 | 3.00     | 0.71 | 3.00     | 0.71 | 3.00     | 0.71 | 3.00     | 0.71 |
| 451                 | 500       | 3.00   | 0.63 | 3.00  | 0.63 | 3.00     | 0.63 | 3.00     | 0.63 | 3.00     | 0.63 | 3.00     | 0.63 | 3.00     | 0.63 | 3.00     | 0.63 |
| 501                 | 550       | 3.00   | 0.57 | 3.00  | 0.57 | 3.00     | 0.57 | 3.00     | 0.57 | 3.00     | 0.57 | 3.00     | 0.57 | 3.00     | 0.57 | 3.00     | 0.57 |
| 551                 | 600       | 3.00   | 0.52 | 3.00  | 0.52 | 3.00     | 0.52 | 3.00     | 0.52 | 3.00     | 0.52 | 3.00     | 0.52 | 3.00     | 0.52 | 3.00     | 0.52 |
| 601                 | 650       | 3.00   | 0.48 | 3.00  | 0.48 | 3.00     | 0.48 | 3.00     | 0.48 | 3.00     | 0.48 | 3.00     | 0.48 | 3.00     | 0.48 | 3.00     | 0.48 |
| 651                 | 700       | 3.00   | 0.44 | 3.00  | 0.44 | 3.00     | 0.44 | 3.00     | 0.44 | 3.00     | 0.44 | 3.00     | 0.44 | 3.00     | 0.44 | 3.00     | 0.44 |
| 701                 | 750       | 3.00   | 0.41 | 3.00  | 0.41 | 3.00     | 0.41 | 3.00     | 0.41 | 3.00     | 0.41 | 3.00     | 0.41 | 3.00     | 0.41 | 3.00     | 0.41 |
| 751                 | 800       | 3.00   | 0.39 | 3.00  | 0.39 | 3.00     | 0.39 | 3.00     | 0.39 | 3.00     | 0.39 | 3.00     | 0.39 | 3.00     | 0.39 | 3.00     | 0.39 |
| 801                 | 850       | 3.00   | 0.36 | 3.00  | 0.36 | 3.00     | 0.36 | 3.00     | 0.36 | 3.00     | 0.36 | 3.00     | 0.36 | 3.00     | 0.36 | 3.00     | 0.36 |
| 851                 | 900       | 3.00   | 0.34 | 3.00  | 0.34 | 3.00     | 0.34 | 3.00     | 0.34 | 3.00     | 0.34 | 3.00     | 0.34 | 3.00     | 0.34 | 3.00     | 0.34 |
| 901                 | 950       | 3.00   | 0.32 | 3.00  | 0.32 | 3.00     | 0.32 | 3.00     | 0.32 | 3.00     | 0.32 | 3.00     | 0.32 | 3.00     | 0.32 | 3.00     | 0.32 |
| 951                 | 1'000     | 3.00   | 0.31 | 3.00  | 0.31 | 3.00     | 0.31 | 3.00     | 0.31 | 3.00     | 0.31 | 3.00     | 0.31 | 3.00     | 0.31 | 3.00     | 0.31 |
| 1'001               | 1'050     | 3.00   | 0.29 | 3.00  | 0.29 | 3.00     | 0.29 | 3.00     | 0.29 | 3.00     | 0.29 | 3.00     | 0.29 | 3.00     | 0.29 | 3.00     | 0.29 |
| 1'051               | 1'100     | 3.00   | 0.28 | 3.00  | 0.28 | 3.00     | 0.28 | 3.00     | 0.28 | 3.00     | 0.28 | 3.00     | 0.28 | 3.00     | 0.28 | 3.00     | 0.28 |
| 1'101               | 1'150     | 3.00   | 0.27 | 3.00  | 0.27 | 3.00     | 0.27 | 3.00     | 0.27 | 3.00     | 0.27 | 3.00     | 0.27 | 3.00     | 0.27 | 3.00     | 0.27 |
| 1'151               | 1'200     | 3.00   | 0.26 | 3.00  | 0.26 | 3.00     | 0.26 | 3.00     | 0.26 | 3.00     | 0.26 | 3.00     | 0.26 | 3.00     | 0.26 | 3.00     | 0.26 |
| 1'201               | 1'250     | 3.00   | 0.24 | 3.00  | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 |
| 1'251               | 1'300     | 3.00   | 0.24 | 3.00  | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 | 3.00     | 0.24 |
| 1'301               | 1'350     | 3.00   | 0.23 | 3.00  | 0.23 | 3.00     | 0.23 | 3.00     | 0.23 | 3.00     | 0.23 | 3.00     | 0.23 | 3.00     | 0.23 | 3.00     | 0.23 |
| 1'351               | 1'400     | 3.00   | 0.22 | 3.00  | 0.22 | 3.00     | 0.22 | 3.00     | 0.22 | 3.00     | 0.22 | 3.00     | 0.22 | 3.00     | 0.22 | 3.00     | 0.22 |
| 1'401               | 1'450     | 3.00   | 0.21 | 3.00  | 0.21 | 3.00     | 0.21 | 3.00     | 0.21 | 3.00     | 0.21 | 3.00     | 0.21 | 3.00     | 0.21 | 3.00     | 0.21 |
| 1'451               | 1'500     | 3.00   | 0.20 | 3.00  | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 |
| 1'501               | 1'550     | 3.00   | 0.20 | 3.00  | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 | 3.00     | 0.20 |
| 1'551               | 1'600     | 3.00   | 0.19 | 3.00  | 0.19 | 3.00     | 0.19 | 3.00     | 0.19 | 3.00     | 0.19 | 3.00     | 0.19 | 3.00     | 0.19 | 3.00     | 0.19 |
| 1'601               | 1'650     | 3.00   | 0.18 | 3.00  | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 |
| 1'651               | 1'700     | 3.00   | 0.18 | 3.00  | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 | 3.00     | 0.18 |
| 1'701               | 1'750     | 3.00   | 0.17 | 3.00  | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 |
| 1'751               | 1'800     | 3.00   | 0.17 | 3.00  | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 | 3.00     | 0.17 |
| 1'801               | 1'850     | 3.00   | 0.16 | 3.00  | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 |
| 1'851               | 1'900     | 3.00   | 0.16 | 3.00  | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 |
| 1'901               | 1'950     | 3.00   | 0.16 | 3.00  | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 | 3.00     | 0.16 |
| 1'951               | 2'000     | 3.00   | 0.15 | 3.00  | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 |
| 2'001               | 2'050     | 3.00   | 0.15 | 3.00  | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 | 3.00     | 0.15 |
| 2'051               | 2'100     | 3.00   | 0.14 | 3.00  | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 |
| 2'101               | 2'150     | 3.00   | 0.14 | 3.00  | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 |
| 2'151               | 2'200     | 3.00   | 0.14 | 3.00  | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 | 3.00     | 0.14 |
| 2'201               | 2'250     | 3.00   | 0.13 | 3.00  | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 |
| 2'251               | 2'300     | 3.00   | 0.13 | 3.00  | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 |
| 2'301               | 2'350     | 3.00   | 0.13 | 3.00  | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 |
| 2'351               | 2'400     | 3.00   | 0.13 | 3.00  | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 | 3.00     | 0.13 |
| 2'401               | 2'450     | 3.00   | 0.12 | 3.00  | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 |
| 2'451               | 2'500     | 3.00   | 0.12 | 3.00  | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 |
| 2'501               | 2'550     | 3.00   | 0.12 | 3.00  | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 |
| 2'551               | 2'600     | 3.00   | 0.12 | 3.00  | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 | 3.00     | 0.12 |
| 2'601               | 2'650     | 3.00   | 0.11 | 3.00  | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 |
| 2'651               | 2'700     | 3.00   | 0.11 | 3.00  | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 |
| 2'701               | 2'750     | 3.00   | 0.11 | 3.00  | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 |
| 2'751               | 2'800     | 3.00   | 0.11 | 3.00  | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 |
| 2'801               | 2'850     | 3.00   | 0.11 | 3.00  | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 | 3.00     | 0.11 |
| 2'851               | 2'900     | 7.00   | 0.24 | 3.00  | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 |
| 2'901               | 2'950     | 13.00  | 0.44 | 3.00  | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 |
| 2'951               | 3'000     | 19.00  | 0.64 | 3.00  | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 |
| 3'001               | 3'050     | 26.00  | 0.86 | 3.00  | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 |
| 3'051               | 3'100     | 31.00  | 1.01 | 3.00  | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 |
| 3'101               | 3'150     | 35.00  | 1.12 | 3.00  | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 | 3.00     | 0.10 |
| 3'151               | 3'200     | 40.00  | 1.26 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'201               | 3'250     | 45.00  | 1.40 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'251               | 3'300     | 51.00  | 1.56 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'301               | 3'350     | 56.00  | 1.68 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'351               | 3'400     | 61.00  | 1.81 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'401               | 3'450     | 65.00  | 1.90 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'451               | 3'500     | 70.00  | 2.01 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |
| 3'501               | 3'550     | 76.00  | 2.16 | 3.00  | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 | 3.00     | 0.09 |

| Tarif               |           | B0N  |      | B1N    |      | B2N      |      | B3N      |      | B4N      |      | B5N      |      | B6N      |      | B7N      |      |
|---------------------|-----------|--|------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |           | Verheiratete<br>Alleinverdiener<br>unter<br>Berücksichtigung |      |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von           | Stufe bis | ohne Kind  |      | 1Kind  |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                     |           | Fr.  | %    | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 3'551               | 3'600     | 81.00  | 2.27 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'601               | 3'650     | 86.00  | 2.37 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'651               | 3'700     | 90.00  | 2.45 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'701               | 3'750     | 96.00  | 2.58 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'751               | 3'800     | 101.00   | 2.68 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'801               | 3'850     | 106.00   | 2.77 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'851               | 3'900     | 112.00   | 2.89 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'901               | 3'950     | 117.00   | 2.98 | 3.00   | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 3'951               | 4'000     | 123.00   | 3.09 | 9.00   | 0.23 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 | 3.00     | 0.08 |
| 4'001               | 4'050     | 128.00   | 3.18 | 14.00  | 0.35 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'051               | 4'100     | 134.00   | 3.29 | 19.00  | 0.47 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'101               | 4'150     | 139.00   | 3.37 | 23.00  | 0.56 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'151               | 4'200     | 145.00   | 3.47 | 29.00  | 0.69 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'201               | 4'250     | 150.00   | 3.55 | 34.00  | 0.80 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'251               | 4'300     | 155.00   | 3.63 | 39.00  | 0.91 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'301               | 4'350     | 160.00   | 3.70 | 44.00  | 1.02 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'351               | 4'400     | 167.00   | 3.82 | 50.00  | 1.14 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'401               | 4'450     | 173.00   | 3.91 | 56.00  | 1.27 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'451               | 4'500     | 178.00   | 3.98 | 61.00  | 1.36 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'501               | 4'550     | 185.00   | 4.09 | 66.00  | 1.46 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'551               | 4'600     | 191.00   | 4.17 | 72.00  | 1.57 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 | 3.00     | 0.07 |
| 4'601               | 4'650     | 196.00   | 4.24 | 77.00  | 1.66 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'651               | 4'700     | 203.00   | 4.34 | 83.00  | 1.78 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'701               | 4'750     | 209.00   | 4.42 | 89.00  | 1.88 | 7.00     | 0.15 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'751               | 4'800     | 215.00   | 4.50 | 95.00  | 1.99 | 13.00    | 0.27 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'801               | 4'850     | 220.00   | 4.56 | 100.00 | 2.07 | 17.00    | 0.35 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'851               | 4'900     | 227.00   | 4.66 | 106.00 | 2.17 | 23.00    | 0.47 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'901               | 4'950     | 233.00   | 4.73 | 112.00 | 2.27 | 29.00    | 0.59 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 4'951               | 5'000     | 238.00   | 4.78 | 117.00 | 2.35 | 34.00    | 0.68 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'001               | 5'050     | 245.00   | 4.88 | 123.00 | 2.45 | 40.00    | 0.80 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'051               | 5'100     | 251.00   | 4.95 | 129.00 | 2.54 | 46.00    | 0.91 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'101               | 5'150     | 256.00   | 5.00 | 133.00 | 2.60 | 51.00    | 1.00 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'151               | 5'200     | 263.00   | 5.08 | 139.00 | 2.69 | 57.00    | 1.10 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'201               | 5'250     | 269.00   | 5.15 | 145.00 | 2.78 | 63.00    | 1.21 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'251               | 5'300     | 274.00   | 5.19 | 150.00 | 2.84 | 68.00    | 1.29 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'301               | 5'350     | 280.00   | 5.26 | 156.00 | 2.93 | 74.00    | 1.39 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'351               | 5'400     | 287.00   | 5.34 | 162.00 | 3.01 | 80.00    | 1.49 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'401               | 5'450     | 293.00   | 5.40 | 168.00 | 3.10 | 86.00    | 1.59 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 | 3.00     | 0.06 |
| 5'451               | 5'500     | 298.00   | 5.44 | 173.00 | 3.16 | 90.00    | 1.64 | 8.00     | 0.15 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'501               | 5'550     | 305.00   | 5.52 | 179.00 | 3.24 | 96.00    | 1.74 | 14.00    | 0.25 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'551               | 5'600     | 311.00   | 5.58 | 185.00 | 3.32 | 102.00   | 1.83 | 20.00    | 0.36 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'601               | 5'650     | 316.00   | 5.62 | 190.00 | 3.38 | 107.00   | 1.90 | 25.00    | 0.44 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'651               | 5'700     | 323.00   | 5.69 | 196.00 | 3.45 | 113.00   | 1.99 | 31.00    | 0.55 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'701               | 5'750     | 329.00   | 5.75 | 202.00 | 3.53 | 119.00   | 2.08 | 37.00    | 0.65 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'751               | 5'800     | 334.00   | 5.78 | 206.00 | 3.57 | 124.00   | 2.15 | 41.00    | 0.71 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'801               | 5'850     | 340.00   | 5.84 | 212.00 | 3.64 | 130.00   | 2.23 | 47.00    | 0.81 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'851               | 5'900     | 347.00   | 5.91 | 218.00 | 3.71 | 136.00   | 2.31 | 53.00    | 0.90 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'901               | 5'950     | 353.00   | 5.96 | 224.00 | 3.78 | 142.00   | 2.40 | 59.00    | 1.00 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 5'951               | 6'000     | 361.00   | 6.04 | 231.00 | 3.87 | 149.00   | 2.49 | 66.00    | 1.10 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'001               | 6'050     | 368.00   | 6.11 | 239.00 | 3.97 | 156.00   | 2.59 | 74.00    | 1.23 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'051               | 6'100     | 375.00   | 6.17 | 245.00 | 4.03 | 162.00   | 2.67 | 80.00    | 1.32 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'101               | 6'150     | 383.00   | 6.25 | 252.00 | 4.11 | 169.00   | 2.76 | 87.00    | 1.42 | 4.00     | 0.07 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'151               | 6'200     | 391.00   | 6.33 | 259.00 | 4.19 | 176.00   | 2.85 | 94.00    | 1.52 | 12.00    | 0.19 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'201               | 6'250     | 399.00   | 6.41 | 266.00 | 4.27 | 184.00   | 2.96 | 101.00   | 1.62 | 19.00    | 0.31 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'251               | 6'300     | 405.00   | 6.45 | 272.00 | 4.33 | 190.00   | 3.03 | 107.00   | 1.71 | 25.00    | 0.40 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'301               | 6'350     | 413.00   | 6.53 | 279.00 | 4.41 | 197.00   | 3.11 | 114.00   | 1.80 | 32.00    | 0.51 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'351               | 6'400     | 421.00   | 6.60 | 286.00 | 4.49 | 204.00   | 3.20 | 121.00   | 1.90 | 39.00    | 0.61 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'401               | 6'450     | 429.00   | 6.68 | 294.00 | 4.58 | 211.00   | 3.28 | 129.00   | 2.01 | 46.00    | 0.72 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'451               | 6'500     | 436.00   | 6.73 | 300.00 | 4.63 | 217.00   | 3.35 | 135.00   | 2.08 | 52.00    | 0.80 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'501               | 6'550     | 444.00   | 6.80 | 307.00 | 4.70 | 224.00   | 3.43 | 142.00   | 2.18 | 59.00    | 0.90 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'551               | 6'600     | 452.00   | 6.87 | 314.00 | 4.78 | 231.00   | 3.51 | 149.00   | 2.27 | 66.00    | 1.00 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'601               | 6'650     | 459.00   | 6.93 | 320.00 | 4.83 | 237.00   | 3.58 | 155.00   | 2.34 | 72.00    | 1.09 | 3.00     | 0.05 | 3.00     | 0.05 | 3.00     | 0.05 |
| 6'651               | 6'700     | 467.00   | 7.00 | 327.00 | 4.90 | 245.00   | 3.67 | 162.00   | 2.43 | 80.00    | 1.20 | 3.00     | 0.04 | 3.00     | 0.04 | 3.00     | 0.04 |
| 6'701               | 6'750     | 475.00   | 7.06 | 334.00 | 4.97 | 252.00   | 3.75 | 169.00   | 2.51 | 87.00    | 1.29 | 4.00     | 0.06 | 3.00     | 0.04 | 3.00     | 0.04 |
| 6'751               | 6'800     | 482.00   | 7.11 | 341.00 | 5.03 | 259.00   | 3.82 | 176.00   | 2.60 | 94.00    | 1.39 | 12.00    | 0.18 | 3.00     | 0.04 | 3.00     | 0.04 |
| 6'801               | 6'850     | 489.00   | 7.16 | 347.00 | 5.08 | 265.00   | 3.88 | 182.00   | 2.67 | 100.00   | 1.47 | 17.00    | 0.25 | 3.00     | 0.04 | 3.00     | 0.04 |
| 6'851               | 6'900     | 498.00   | 7.24 | 355.00 | 5.16 | 272.00   | 3.96 | 190.00   | 2.76 | 107.00   | 1.56 | 25.00    | 0.36 | 3.00     | 0.04 | 3.00     | 0.04 |
| 6'901               | 6'950     | 506.00   | 7.31 | 362.00 | 5.23 | 279.00   | 4.03 | 197.00   | 2.84 | 114.00   | 1.65 | 32.00    | 0.46 | 3.00     | 0.04 | 3.00     | 0.04 |
| 6'951               | 7'000     | 514.00   | 7.37 | 370.00 | 5.30 | 286.00   | 4.1  |          |      |          |      |          |      |          |      |          |      |

| Tarif               |           | B0N  |       | B1N    |      | B2N      |      | B3N      |      | B4N      |      | B5N      |      | B6N      |      | B7N      |      |
|---------------------|-----------|--|-------|--------|------|----------|------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttolohn im Monat |           | Verheiratete<br>Alleinverdiener<br>unter<br>Berücksichtigung |       |        |      |          |      |          |      |          |      |          |      |          |      |          |      |
| Stufe von           | Stufe bis | ohne Kind  |       | 1Kind  |      | 2 Kinder |      | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                     |           | Fr.  | %     | Fr.    | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 7'601               | 7'650     | 618.00   | 8.10  | 470.00 | 6.16 | 375.00   | 4.92 | 292.00   | 3.83 | 210.00   | 2.75 | 127.00   | 1.67 | 45.00    | 0.59 | 45.00    | 0.59 |
| 7'651               | 7'700     | 627.00   | 8.17  | 478.00 | 6.23 | 382.00   | 4.98 | 300.00   | 3.91 | 217.00   | 2.83 | 135.00   | 1.76 | 52.00    | 0.68 | 52.00    | 0.68 |
| 7'701               | 7'750     | 635.00   | 8.22  | 486.00 | 6.29 | 389.00   | 5.04 | 307.00   | 3.97 | 224.00   | 2.90 | 142.00   | 1.84 | 59.00    | 0.76 | 59.00    | 0.76 |
| 7'751               | 7'800     | 642.00   | 8.26  | 493.00 | 6.34 | 395.00   | 5.08 | 313.00   | 4.03 | 230.00   | 2.96 | 148.00   | 1.90 | 65.00    | 0.84 | 65.00    | 0.84 |
| 7'801               | 7'850     | 650.00   | 8.31  | 502.00 | 6.42 | 402.00   | 5.14 | 320.00   | 4.09 | 237.00   | 3.03 | 155.00   | 1.98 | 72.00    | 0.92 | 72.00    | 0.92 |
| 7'851               | 7'900     | 659.00   | 8.37  | 510.00 | 6.48 | 410.00   | 5.21 | 327.00   | 4.15 | 245.00   | 3.11 | 162.00   | 2.06 | 80.00    | 1.02 | 80.00    | 1.02 |
| 7'901               | 7'950     | 666.00   | 8.40  | 517.00 | 6.52 | 416.00   | 5.25 | 333.00   | 4.20 | 251.00   | 3.17 | 168.00   | 2.12 | 86.00    | 1.09 | 86.00    | 1.09 |
| 7'951               | 8'000     | 674.00   | 8.45  | 526.00 | 6.60 | 423.00   | 5.30 | 340.00   | 4.26 | 258.00   | 3.24 | 175.00   | 2.19 | 93.00    | 1.17 | 93.00    | 1.17 |
| 8'001               | 8'050     | 683.00   | 8.51  | 534.00 | 6.65 | 430.00   | 5.36 | 347.00   | 4.32 | 265.00   | 3.30 | 182.00   | 2.27 | 100.00   | 1.25 | 100.00   | 1.25 |
| 8'051               | 8'100     | 691.00   | 8.56  | 542.00 | 6.71 | 437.00   | 5.41 | 355.00   | 4.40 | 272.00   | 3.37 | 190.00   | 2.35 | 107.00   | 1.33 | 107.00   | 1.33 |
| 8'101               | 8'150     | 698.00   | 8.59  | 549.00 | 6.76 | 443.00   | 5.45 | 361.00   | 4.44 | 278.00   | 3.42 | 196.00   | 2.41 | 113.00   | 1.39 | 113.00   | 1.39 |
| 8'151               | 8'200     | 706.00   | 8.64  | 558.00 | 6.83 | 450.00   | 5.50 | 368.00   | 4.50 | 285.00   | 3.49 | 203.00   | 2.48 | 120.00   | 1.47 | 120.00   | 1.47 |
| 8'201               | 8'250     | 715.00   | 8.69  | 566.00 | 6.88 | 457.00   | 5.56 | 375.00   | 4.56 | 292.00   | 3.55 | 210.00   | 2.55 | 127.00   | 1.54 | 127.00   | 1.54 |
| 8'251               | 8'300     | 723.00   | 8.74  | 574.00 | 6.94 | 465.00   | 5.62 | 382.00   | 4.62 | 300.00   | 3.63 | 217.00   | 2.62 | 135.00   | 1.63 | 135.00   | 1.63 |
| 8'301               | 8'350     | 730.00   | 8.77  | 582.00 | 6.99 | 470.00   | 5.65 | 388.00   | 4.66 | 306.00   | 3.68 | 223.00   | 2.68 | 141.00   | 1.69 | 141.00   | 1.69 |
| 8'351               | 8'400     | 737.00   | 8.80  | 590.00 | 7.04 | 478.00   | 5.71 | 395.00   | 4.72 | 313.00   | 3.74 | 230.00   | 2.75 | 148.00   | 1.77 | 148.00   | 1.77 |
| 8'401               | 8'450     | 744.00   | 8.83  | 598.00 | 7.10 | 485.00   | 5.76 | 402.00   | 4.77 | 320.00   | 3.80 | 237.00   | 2.81 | 155.00   | 1.84 | 155.00   | 1.84 |
| 8'451               | 8'500     | 753.00   | 8.88  | 607.00 | 7.16 | 492.00   | 5.81 | 410.00   | 4.84 | 327.00   | 3.86 | 245.00   | 2.89 | 162.00   | 1.91 | 162.00   | 1.91 |
| 8'501               | 8'550     | 760.00   | 8.91  | 614.00 | 7.20 | 498.00   | 5.84 | 416.00   | 4.88 | 333.00   | 3.91 | 251.00   | 2.94 | 168.00   | 1.97 | 168.00   | 1.97 |
| 8'551               | 8'600     | 768.00   | 8.96  | 622.00 | 7.25 | 505.00   | 5.89 | 423.00   | 4.93 | 340.00   | 3.97 | 258.00   | 3.01 | 175.00   | 2.04 | 175.00   | 2.04 |
| 8'601               | 8'650     | 775.00   | 8.99  | 630.00 | 7.30 | 512.00   | 5.94 | 430.00   | 4.99 | 347.00   | 4.02 | 265.00   | 3.07 | 182.00   | 2.11 | 182.00   | 2.11 |
| 8'651               | 8'700     | 783.00   | 9.03  | 638.00 | 7.35 | 519.00   | 5.98 | 436.00   | 5.03 | 353.00   | 4.07 | 271.00   | 3.12 | 188.00   | 2.17 | 188.00   | 2.17 |
| 8'701               | 8'750     | 792.00   | 9.08  | 646.00 | 7.40 | 527.00   | 6.04 | 443.00   | 5.08 | 361.00   | 4.14 | 278.00   | 3.19 | 196.00   | 2.25 | 196.00   | 2.25 |
| 8'751               | 8'800     | 799.00   | 9.11  | 654.00 | 7.45 | 535.00   | 6.10 | 450.00   | 5.13 | 368.00   | 4.19 | 285.00   | 3.25 | 203.00   | 2.31 | 203.00   | 2.31 |
| 8'801               | 8'850     | 807.00   | 9.14  | 663.00 | 7.51 | 544.00   | 6.16 | 457.00   | 5.18 | 375.00   | 4.25 | 292.00   | 3.31 | 210.00   | 2.38 | 210.00   | 2.38 |
| 8'851               | 8'900     | 814.00   | 9.17  | 670.00 | 7.55 | 551.00   | 6.21 | 463.00   | 5.22 | 381.00   | 4.29 | 298.00   | 3.36 | 216.00   | 2.43 | 216.00   | 2.43 |
| 8'901               | 8'950     | 822.00   | 9.21  | 678.00 | 7.60 | 559.00   | 6.26 | 470.00   | 5.27 | 388.00   | 4.35 | 306.00   | 3.43 | 223.00   | 2.50 | 223.00   | 2.50 |
| 8'951               | 9'000     | 830.00   | 9.25  | 686.00 | 7.64 | 568.00   | 6.33 | 478.00   | 5.33 | 395.00   | 4.40 | 313.00   | 3.49 | 230.00   | 2.56 | 230.00   | 2.56 |
| 9'001               | 9'050     | 838.00   | 9.29  | 695.00 | 7.70 | 576.00   | 6.38 | 485.00   | 5.37 | 402.00   | 4.45 | 320.00   | 3.55 | 237.00   | 2.63 | 237.00   | 2.63 |
| 9'051               | 9'100     | 845.00   | 9.31  | 702.00 | 7.74 | 583.00   | 6.42 | 491.00   | 5.41 | 408.00   | 4.50 | 326.00   | 3.59 | 243.00   | 2.68 | 243.00   | 2.68 |
| 9'101               | 9'150     | 853.00   | 9.35  | 710.00 | 7.78 | 591.00   | 6.48 | 498.00   | 5.46 | 416.00   | 4.56 | 333.00   | 3.65 | 251.00   | 2.75 | 251.00   | 2.75 |
| 9'151               | 9'200     | 861.00   | 9.38  | 718.00 | 7.83 | 600.00   | 6.54 | 505.00   | 5.50 | 423.00   | 4.61 | 340.00   | 3.71 | 258.00   | 2.81 | 258.00   | 2.81 |
| 9'201               | 9'250     | 869.00   | 9.42  | 726.00 | 7.87 | 607.00   | 6.58 | 511.00   | 5.54 | 429.00   | 4.65 | 346.00   | 3.75 | 264.00   | 2.86 | 264.00   | 2.86 |
| 9'251               | 9'300     | 877.00   | 9.46  | 735.00 | 7.92 | 615.00   | 6.63 | 518.00   | 5.58 | 436.00   | 4.70 | 353.00   | 3.81 | 271.00   | 2.92 | 271.00   | 2.92 |
| 9'301               | 9'350     | 885.00   | 9.49  | 744.00 | 7.98 | 624.00   | 6.69 | 525.00   | 5.63 | 443.00   | 4.75 | 361.00   | 3.87 | 278.00   | 2.98 | 278.00   | 2.98 |
| 9'351               | 9'400     | 892.00   | 9.51  | 752.00 | 8.02 | 632.00   | 6.74 | 533.00   | 5.69 | 450.00   | 4.80 | 368.00   | 3.93 | 285.00   | 3.04 | 285.00   | 3.04 |
| 9'401               | 9'450     | 900.00   | 9.55  | 760.00 | 8.06 | 639.00   | 6.78 | 539.00   | 5.72 | 456.00   | 4.84 | 374.00   | 3.97 | 291.00   | 3.09 | 291.00   | 3.09 |
| 9'451               | 9'500     | 908.00   | 9.58  | 769.00 | 8.12 | 648.00   | 6.84 | 546.00   | 5.76 | 463.00   | 4.89 | 381.00   | 4.02 | 298.00   | 3.15 | 298.00   | 3.15 |
| 9'501               | 9'550     | 916.00   | 9.62  | 777.00 | 8.16 | 656.00   | 6.89 | 553.00   | 5.81 | 470.00   | 4.93 | 388.00   | 4.07 | 306.00   | 3.21 | 306.00   | 3.21 |
| 9'551               | 9'600     | 923.00   | 9.64  | 786.00 | 8.21 | 664.00   | 6.93 | 560.00   | 5.85 | 478.00   | 4.99 | 395.00   | 4.13 | 313.00   | 3.27 | 313.00   | 3.27 |
| 9'601               | 9'650     | 931.00   | 9.67  | 794.00 | 8.25 | 671.00   | 6.97 | 566.00   | 5.88 | 484.00   | 5.03 | 401.00   | 4.17 | 319.00   | 3.31 | 319.00   | 3.31 |
| 9'651               | 9'700     | 940.00   | 9.72  | 802.00 | 8.29 | 680.00   | 7.03 | 573.00   | 5.92 | 491.00   | 5.07 | 408.00   | 4.22 | 326.00   | 3.37 | 326.00   | 3.37 |
| 9'701               | 9'750     | 947.00   | 9.74  | 811.00 | 8.34 | 688.00   | 7.07 | 580.00   | 5.96 | 498.00   | 5.12 | 416.00   | 4.28 | 333.00   | 3.42 | 333.00   | 3.42 |
| 9'751               | 9'800     | 955.00   | 9.77  | 820.00 | 8.39 | 696.00   | 7.12 | 588.00   | 6.02 | 505.00   | 5.17 | 423.00   | 4.33 | 340.00   | 3.48 | 340.00   | 3.48 |
| 9'801               | 9'850     | 962.00   | 9.79  | 827.00 | 8.42 | 704.00   | 7.17 | 594.00   | 6.05 | 511.00   | 5.20 | 429.00   | 4.37 | 346.00   | 3.52 | 346.00   | 3.52 |
| 9'851               | 9'900     | 970.00   | 9.82  | 836.00 | 8.47 | 712.00   | 7.21 | 601.00   | 6.09 | 518.00   | 5.25 | 436.00   | 4.42 | 353.00   | 3.57 | 353.00   | 3.57 |
| 9'901               | 9'950     | 979.00   | 9.86  | 845.00 | 8.51 | 720.00   | 7.25 | 608.00   | 6.13 | 525.00   | 5.29 | 443.00   | 4.46 | 361.00   | 3.64 | 361.00   | 3.64 |
| 9'951               | 10'000    | 986.00   | 9.88  | 852.00 | 8.54 | 728.00   | 7.30 | 614.00   | 6.16 | 531.00   | 5.32 | 449.00   | 4.50 | 367.00   | 3.68 | 367.00   | 3.68 |
| 10'001              | 10'050    | 994.00   | 9.92  | 861.00 | 8.59 | 737.00   | 7.35 | 621.00   | 6.19 | 539.00   | 5.38 | 456.00   | 4.55 | 374.00   | 3.73 | 374.00   | 3.73 |
| 10'051              | 10'100    | 1'002.00   | 9.95  | 870.00 | 8.64 | 745.00   | 7.39 | 628.00   | 6.23 | 546.00   | 5.42 | 463.00   | 4.60 | 381.00   | 3.78 | 381.00   | 3.78 |
| 10'101              | 10'150    | 1'010.00   | 9.98  | 878.00 | 8.67 | 754.00   | 7.45 | 635.00   | 6.27 | 553.00   | 5.46 | 470.00   | 4.64 | 388.00   | 3.83 | 388.00   | 3.83 |
| 10'151              | 10'200    | 1'019.00   | 10.01 | 886.00 | 8.71 | 762.00   | 7.49 | 641.00   | 6.30 | 559.00   | 5.49 | 476.00   | 4.68 | 394.00   | 3.87 | 394.00   | 3.87 |
| 10'201              | 10'250    | 1'027.00   | 10.04 | 895.00 | 8.75 | 770.00   | 7.53 | 649.00   | 6.35 | 566.00   | 5.54 | 484.00   | 4.73 | 401.00   | 3.92 | 401.00   | 3.92 |
| 10'251              | 10'300    | 1'035.00   | 10.07 | 903.00 | 8.79 | 779.00   | 7.58 | 657.00   | 6.39 | 573.00   | 5.58 | 491.00   | 4.78 | 408.00   | 3.97 | 408.00   | 3.97 |
| 10'301              | 10'350    | 1'043.00   | 10.10 | 912.00 | 8.83 | 788.00   | 7.63 | 666.00   | 6.45 | 580.00   | 5.62 | 498.00   | 4.82 | 416.00   | 4.03 | 416.00   | 4.03 |
| 10'351              | 10'400    | 1'051.00   | 10.13 | 920.00 | 8.87 | 795.00   | 7.66 | 673.00   | 6.49 | 586.00   | 5.65 | 504.00   | 4.86 | 421.00   | 4.06 | 421.00   | 4.06 |
| 10'401              | 10'450    | 1'060.00   | 10.17 | 928.00 | 8.90 | 804.00   | 7.71 | 681.00   | 6.53 | 594.00   | 5.70 | 511.00   | 4.90 | 429.00   | 4.12 | 429.00   | 4.12 |
| 10'451              | 10'500    | 1'068.00   | 10.20 | 937.00 | 8.95 | 813.00   | 7.76 | 690.00   | 6.59 | 601.00   | 5.74 | 518.00   | 4.95 | 436.00   | 4.16 | 436.00   | 4.16 |
| 10'501              | 10'550    | 1'076.00   | 10.22 | 945.00 | 8.98 | 820.00   | 7.79 | 697.00   | 6.62 | 607.00   | 5.77 | 524.00   | 4.98 | 442.00   | 4.20 | 442.00   | 4.20 |
| 10'551              | 10'600    | 1'084.00   | 10.25 | 953.00 | 9.01 | 829.00   | 7.84 | 705.00   | 6.67 | 614.00   | 5.81 | 531.00   | 5.02 | 449.00   | 4.25 | 449.00   | 4.25 |
| 10'601              | 10'650    | 1'093.00   | 10.29 | 962.00 | 9.05 | 838.00   | 7.89 | 713.00   | 6.71 | 621.00   | 5.84 | 539.00   | 5.07 | 456.00   | 4.29 | 456.00   | 4.29 |
| 10'651              | 10'700    | 1'101.00   | 10.31 | 971.00 | 9.10 | 846.00   | 7.93 | 722.00   | 6.76 | 628.00   | 5.88 | 546.00   | 5.11 | 463.00   | 4.34 | 463.00   | 4.34 |
| 10'701              | 10'750    | 1'108.00   | 10.33 | 979.00 | 9.13 | 854.00   | 7.96 | 730.00   | 6.81 | 634.00   | 5.91 | 552.00   | 5.15 | 469.00   | 4.37 | 469.00   | 4.37 |
| 10'751              | 10'800    | 1'116.00   | 10.36 | 986.00 | 9.15 | 861.00   | 7.99 | 737.00   | 6.84 | 640.00   | 5.94 | 558.00   | 5.18 | 475.00   | 4.41 | 475.00   | 4.41 |
| 10'801              | 10'850    | 1'124.00   | 10.3  |        |      |          |      |          |      |          |      |          |      |          |      |          |      |

| Tarif                |           | B0N  |       | B1N      |       | B2N      |       | B3N      |      | B4N      |      | B5N      |      | B6N      |      | B7N      |      |
|----------------------|-----------|--|-------|----------|-------|----------|-------|----------|------|----------|------|----------|------|----------|------|----------|------|
| Bruttoloohn im Monat |           | Verheiratete<br>Alleinverdiener<br>unter<br>Berücksichtigung |       |          |       |          |       |          |      |          |      |          |      |          |      |          |      |
| Stufe von            | Stufe bis | ohne Kind  |       | 1 Kind   |       | 2 Kinder |       | 3 Kinder |      | 4 Kinder |      | 5 Kinder |      | 6 Kinder |      | 7 Kinder |      |
|                      |           | Fr.  | %     | Fr.      | %     | Fr.      | %     | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    | Fr.      | %    |
| 11'651               | 11'700    | 1'268.00   | 10.86 | 1'135.00 | 9.72  | 1'005.00 | 8.61  | 878.00   | 7.52 | 754.00   | 6.46 | 670.00   | 5.74 | 588.00   | 5.04 | 588.00   | 5.04 |
| 11'701               | 11'750    | 1'276.00   | 10.88 | 1'143.00 | 9.75  | 1'013.00 | 8.64  | 886.00   | 7.56 | 762.00   | 6.50 | 676.00   | 5.77 | 594.00   | 5.07 | 594.00   | 5.07 |
| 11'751               | 11'800    | 1'285.00   | 10.91 | 1'151.00 | 9.77  | 1'021.00 | 8.67  | 893.00   | 7.58 | 769.00   | 6.53 | 682.00   | 5.79 | 600.00   | 5.10 | 600.00   | 5.10 |
| 11'801               | 11'850    | 1'295.00   | 10.95 | 1'160.00 | 9.81  | 1'030.00 | 8.71  | 902.00   | 7.63 | 778.00   | 6.58 | 689.00   | 5.83 | 607.00   | 5.13 | 607.00   | 5.13 |
| 11'851               | 11'900    | 1'303.00   | 10.97 | 1'168.00 | 9.84  | 1'038.00 | 8.74  | 910.00   | 7.66 | 786.00   | 6.62 | 695.00   | 5.85 | 613.00   | 5.16 | 613.00   | 5.16 |
| 11'901               | 11'950    | 1'311.00   | 10.99 | 1'176.00 | 9.86  | 1'046.00 | 8.77  | 918.00   | 7.70 | 793.00   | 6.65 | 701.00   | 5.88 | 619.00   | 5.19 | 619.00   | 5.19 |
| 11'951               | 12'000    | 1'320.00   | 11.02 | 1'184.00 | 9.89  | 1'054.00 | 8.80  | 925.00   | 7.72 | 801.00   | 6.69 | 707.00   | 5.90 | 625.00   | 5.22 | 625.00   | 5.22 |
| 12'001               | 12'050    | 1'328.00   | 11.04 | 1'192.00 | 9.91  | 1'062.00 | 8.83  | 933.00   | 7.76 | 808.00   | 6.72 | 713.00   | 5.93 | 631.00   | 5.25 | 631.00   | 5.25 |
| 12'051               | 12'100    | 1'338.00   | 11.08 | 1'202.00 | 9.95  | 1'071.00 | 8.87  | 942.00   | 7.80 | 817.00   | 6.77 | 720.00   | 5.96 | 638.00   | 5.28 | 638.00   | 5.28 |
| 12'101               | 12'150    | 1'346.00   | 11.10 | 1'211.00 | 9.99  | 1'079.00 | 8.90  | 949.00   | 7.83 | 825.00   | 6.80 | 726.00   | 5.99 | 644.00   | 5.31 | 644.00   | 5.31 |
| 12'151               | 12'200    | 1'354.00   | 11.12 | 1'219.00 | 10.01 | 1'087.00 | 8.93  | 957.00   | 7.86 | 832.00   | 6.83 | 732.00   | 6.01 | 650.00   | 5.34 | 650.00   | 5.34 |
| 12'201               | 12'250    | 1'363.00   | 11.15 | 1'227.00 | 10.04 | 1'095.00 | 8.96  | 965.00   | 7.89 | 840.00   | 6.87 | 738.00   | 6.04 | 656.00   | 5.37 | 656.00   | 5.37 |
| 12'251               | 12'300    | 1'371.00   | 11.17 | 1'236.00 | 10.07 | 1'103.00 | 8.99  | 973.00   | 7.93 | 847.00   | 6.90 | 744.00   | 6.06 | 662.00   | 5.39 | 662.00   | 5.39 |
| 12'301               | 12'350    | 1'381.00   | 11.20 | 1'246.00 | 10.11 | 1'113.00 | 9.03  | 983.00   | 7.98 | 856.00   | 6.95 | 751.00   | 6.09 | 669.00   | 5.43 | 669.00   | 5.43 |
| 12'351               | 12'400    | 1'390.00   | 11.23 | 1'254.00 | 10.13 | 1'121.00 | 9.06  | 991.00   | 8.01 | 864.00   | 6.98 | 757.00   | 6.12 | 675.00   | 5.45 | 675.00   | 5.45 |
| 12'401               | 12'450    | 1'398.00   | 11.25 | 1'262.00 | 10.16 | 1'129.00 | 9.09  | 999.00   | 8.04 | 872.00   | 7.02 | 763.00   | 6.14 | 681.00   | 5.48 | 681.00   | 5.48 |
| 12'451               | 12'500    | 1'409.00   | 11.29 | 1'272.00 | 10.20 | 1'138.00 | 9.12  | 1'008.00 | 8.08 | 881.00   | 7.06 | 771.00   | 6.18 | 688.00   | 5.52 | 688.00   | 5.52 |
| 12'501               | 12'550    | 1'417.00   | 11.31 | 1'280.00 | 10.22 | 1'146.00 | 9.15  | 1'016.00 | 8.11 | 888.00   | 7.09 | 776.00   | 6.20 | 694.00   | 5.54 | 694.00   | 5.54 |
| 12'551               | 12'600    | 1'426.00   | 11.34 | 1'289.00 | 10.25 | 1'154.00 | 9.18  | 1'024.00 | 8.14 | 896.00   | 7.13 | 782.00   | 6.22 | 700.00   | 5.57 | 700.00   | 5.57 |
| 12'601               | 12'650    | 1'436.00   | 11.37 | 1'299.00 | 10.29 | 1'163.00 | 9.21  | 1'033.00 | 8.18 | 905.00   | 7.17 | 790.00   | 6.26 | 707.00   | 5.60 | 707.00   | 5.60 |
| 12'651               | 12'700    | 1'445.00   | 11.40 | 1'307.00 | 10.31 | 1'171.00 | 9.24  | 1'041.00 | 8.21 | 912.00   | 7.20 | 796.00   | 6.28 | 713.00   | 5.63 | 713.00   | 5.63 |
| 12'701               | 12'750    | 1'454.00   | 11.43 | 1'315.00 | 10.33 | 1'180.00 | 9.27  | 1'049.00 | 8.24 | 920.00   | 7.23 | 802.00   | 6.30 | 719.00   | 5.65 | 719.00   | 5.65 |
| 12'751               | 12'800    | 1'463.00   | 11.45 | 1'324.00 | 10.36 | 1'189.00 | 9.31  | 1'058.00 | 8.28 | 928.00   | 7.26 | 808.00   | 6.32 | 725.00   | 5.68 | 725.00   | 5.68 |
| 12'801               | 12'850    | 1'473.00   | 11.49 | 1'334.00 | 10.40 | 1'198.00 | 9.34  | 1'067.00 | 8.32 | 937.00   | 7.31 | 815.00   | 6.35 | 732.00   | 5.71 | 732.00   | 5.71 |
| 12'851               | 12'900    | 1'482.00   | 11.51 | 1'342.00 | 10.42 | 1'206.00 | 9.37  | 1'075.00 | 8.35 | 945.00   | 7.34 | 821.00   | 6.38 | 738.00   | 5.73 | 738.00   | 5.73 |
| 12'901               | 12'950    | 1'490.00   | 11.53 | 1'350.00 | 10.44 | 1'215.00 | 9.40  | 1'083.00 | 8.38 | 953.00   | 7.37 | 827.00   | 6.40 | 744.00   | 5.76 | 744.00   | 5.76 |
| 12'951               | 13'000    | 1'501.00   | 11.57 | 1'360.00 | 10.48 | 1'225.00 | 9.44  | 1'092.00 | 8.42 | 962.00   | 7.41 | 836.00   | 6.44 | 751.00   | 5.79 | 751.00   | 5.79 |
| 13'001               | 13'050    | 1'510.00   | 11.59 | 1'368.00 | 10.50 | 1'233.00 | 9.47  | 1'100.00 | 8.45 | 970.00   | 7.45 | 844.00   | 6.48 | 757.00   | 5.81 | 757.00   | 5.81 |
| 13'051               | 13'100    | 1'518.00   | 11.61 | 1'377.00 | 10.53 | 1'241.00 | 9.49  | 1'108.00 | 8.47 | 978.00   | 7.48 | 851.00   | 6.51 | 763.00   | 5.84 | 763.00   | 5.84 |
| 13'101               | 13'150    | 1'529.00   | 11.65 | 1'388.00 | 10.58 | 1'251.00 | 9.53  | 1'117.00 | 8.51 | 987.00   | 7.52 | 860.00   | 6.55 | 771.00   | 5.87 | 771.00   | 5.87 |
| 13'151               | 13'200    | 1'537.00   | 11.67 | 1'396.00 | 10.60 | 1'260.00 | 9.56  | 1'125.00 | 8.54 | 995.00   | 7.55 | 868.00   | 6.59 | 776.00   | 5.89 | 776.00   | 5.89 |
| 13'201               | 13'250    | 1'546.00   | 11.69 | 1'405.00 | 10.62 | 1'268.00 | 9.59  | 1'133.00 | 8.57 | 1'003.00 | 7.58 | 875.00   | 6.62 | 782.00   | 5.91 | 782.00   | 5.91 |
| 13'251               | 13'300    | 1'557.00   | 11.73 | 1'415.00 | 10.66 | 1'278.00 | 9.63  | 1'143.00 | 8.61 | 1'013.00 | 7.63 | 884.00   | 6.66 | 790.00   | 5.95 | 790.00   | 5.95 |
| 13'301               | 13'350    | 1'566.00   | 11.75 | 1'424.00 | 10.69 | 1'286.00 | 9.65  | 1'151.00 | 8.64 | 1'021.00 | 7.66 | 892.00   | 6.69 | 796.00   | 5.97 | 796.00   | 5.97 |
| 13'351               | 13'400    | 1'575.00   | 11.78 | 1'433.00 | 10.71 | 1'294.00 | 9.67  | 1'159.00 | 8.67 | 1'029.00 | 7.69 | 899.00   | 6.72 | 802.00   | 6.00 | 802.00   | 6.00 |
| 13'401               | 13'450    | 1'586.00   | 11.81 | 1'443.00 | 10.75 | 1'304.00 | 9.71  | 1'169.00 | 8.71 | 1'038.00 | 7.73 | 908.00   | 6.76 | 809.00   | 6.03 | 809.00   | 6.03 |
| 13'451               | 13'500    | 1'595.00   | 11.84 | 1'452.00 | 10.78 | 1'313.00 | 9.74  | 1'177.00 | 8.73 | 1'046.00 | 7.76 | 916.00   | 6.80 | 815.00   | 6.05 | 815.00   | 6.05 |
| 13'501               | 13'550    | 1'604.00   | 11.86 | 1'461.00 | 10.80 | 1'321.00 | 9.77  | 1'185.00 | 8.76 | 1'054.00 | 7.79 | 924.00   | 6.83 | 821.00   | 6.07 | 821.00   | 6.07 |
| 13'551               | 13'600    | 1'615.00   | 11.90 | 1'471.00 | 10.84 | 1'331.00 | 9.80  | 1'195.00 | 8.80 | 1'063.00 | 7.83 | 934.00   | 6.88 | 828.00   | 6.10 | 828.00   | 6.10 |
| 13'601               | 13'650    | 1'624.00   | 11.92 | 1'480.00 | 10.86 | 1'339.00 | 9.83  | 1'204.00 | 8.84 | 1'071.00 | 7.86 | 941.00   | 6.91 | 834.00   | 6.12 | 834.00   | 6.12 |
| 13'651               | 13'700    | 1'633.00   | 11.94 | 1'488.00 | 10.88 | 1'348.00 | 9.86  | 1'212.00 | 8.86 | 1'079.00 | 7.89 | 949.00   | 6.94 | 840.00   | 6.14 | 840.00   | 6.14 |
| 13'701               | 13'750    | 1'644.00   | 11.98 | 1'499.00 | 10.92 | 1'358.00 | 9.89  | 1'222.00 | 8.90 | 1'089.00 | 7.93 | 959.00   | 6.99 | 847.00   | 6.17 | 847.00   | 6.17 |
| 13'751               | 13'800    | 1'653.00   | 12.00 | 1'508.00 | 10.95 | 1'366.00 | 9.92  | 1'230.00 | 8.93 | 1'097.00 | 7.96 | 967.00   | 7.02 | 853.00   | 6.19 | 853.00   | 6.19 |
| 13'801               | 13'850    | 1'662.00   | 12.02 | 1'516.00 | 10.97 | 1'375.00 | 9.95  | 1'239.00 | 8.96 | 1'105.00 | 7.99 | 975.00   | 7.05 | 859.00   | 6.21 | 859.00   | 6.21 |
| 13'851               | 13'900    | 1'673.00   | 12.06 | 1'527.00 | 11.01 | 1'386.00 | 9.99  | 1'249.00 | 9.00 | 1'114.00 | 8.03 | 984.00   | 7.09 | 866.00   | 6.24 | 866.00   | 6.24 |
| 13'901               | 13'950    | 1'682.00   | 12.08 | 1'535.00 | 11.02 | 1'394.00 | 10.01 | 1'257.00 | 9.03 | 1'122.00 | 8.06 | 992.00   | 7.12 | 872.00   | 6.26 | 872.00   | 6.26 |
| 13'951               | 14'000    | 1'691.00   | 12.10 | 1'544.00 | 11.05 | 1'403.00 | 10.04 | 1'265.00 | 9.05 | 1'130.00 | 8.09 | 1'000.00 | 7.16 | 878.00   | 6.28 | 878.00   | 6.28 |
| 14'001               | 14'050    | 1'703.00   | 12.14 | 1'555.00 | 11.09 | 1'413.00 | 10.07 | 1'275.00 | 9.09 | 1'140.00 | 8.13 | 1'010.00 | 7.20 | 885.00   | 6.31 | 885.00   | 6.31 |
| 14'051               | 14'100    | 1'712.00   | 12.16 | 1'564.00 | 11.11 | 1'422.00 | 10.10 | 1'284.00 | 9.12 | 1'148.00 | 8.16 | 1'017.00 | 7.23 | 891.00   | 6.33 | 891.00   | 6.33 |
| 14'101               | 14'150    | 1'722.00   | 12.19 | 1'573.00 | 11.14 | 1'431.00 | 10.13 | 1'292.00 | 9.15 | 1'156.00 | 8.18 | 1'025.00 | 7.26 | 897.00   | 6.35 | 897.00   | 6.35 |
| 14'151               | 14'200    | 1'733.00   | 12.23 | 1'584.00 | 11.17 | 1'441.00 | 10.17 | 1'302.00 | 9.19 | 1'166.00 | 8.23 | 1'035.00 | 7.30 | 905.00   | 6.38 | 905.00   | 6.38 |
| 14'201               | 14'250    | 1'742.00   | 12.25 | 1'593.00 | 11.20 | 1'450.00 | 10.19 | 1'310.00 | 9.21 | 1'175.00 | 8.26 | 1'043.00 | 7.33 | 913.00   | 6.42 | 913.00   | 6.42 |
| 14'251               | 14'300    | 1'752.00   | 12.27 | 1'603.00 | 11.23 | 1'459.00 | 10.22 | 1'318.00 | 9.23 | 1'183.00 | 8.29 | 1'051.00 | 7.36 | 921.00   | 6.45 | 921.00   | 6.45 |
| 14'301               | 14'350    | 1'763.00   | 12.31 | 1'613.00 | 11.26 | 1'469.00 | 10.25 | 1'328.00 | 9.27 | 1'193.00 | 8.33 | 1'060.00 | 7.40 | 930.00   | 6.49 | 930.00   | 6.49 |
| 14'351               | 14'400    | 1'773.00   | 12.33 | 1'623.00 | 11.29 | 1'478.00 | 10.28 | 1'337.00 | 9.30 | 1'201.00 | 8.35 | 1'068.00 | 7.43 | 938.00   | 6.53 | 938.00   | 6.53 |
| 14'401               | 14'450    | 1'782.00   | 12.35 | 1'632.00 | 11.31 | 1'486.00 | 10.30 | 1'345.00 | 9.32 | 1'209.00 | 8.38 | 1'076.00 | 7.46 | 946.00   | 6.56 | 946.00   | 6.56 |
| 14'451               | 14'500    | 1'792.00   | 12.38 | 1'641.00 | 11.34 | 1'496.00 | 10.34 | 1'355.00 | 9.36 | 1'218.00 | 8.41 | 1'084.00 | 7.49 | 954.00   | 6.59 | 954.00   | 6.59 |
| 14'501               | 14'550    | 1'803.00   | 12.41 | 1'652.00 | 11.37 | 1'506.00 | 10.37 | 1'364.00 | 9.39 | 1'228.00 | 8.45 | 1'093.00 | 7.52 | 964.00   | 6.64 | 964.00   | 6.64 |
| 14'551               | 14'600    | 1'813.00   | 12.44 | 1'661.00 | 11.40 | 1'514.00 | 10.39 | 1'373.00 | 9.42 | 1'236.00 | 8.48 | 1'101.00 | 7.55 | 971.00   | 6.66 | 971.00   | 6.66 |
| 14'601               | 14'650    | 1'823.00   | 12.46 | 1'670.00 | 11.42 | 1'523.00 | 10.41 | 1'382.00 | 9.45 | 1'244.00 | 8.51 | 1'109.00 | 7.58 | 979.00   | 6.69 | 979.00   | 6.69 |
| 14'651               | 14'700    | 1'835.00   | 12.50 | 1'681.00 | 11    |          |       |          |      |          |      |          |      |          |      |          |      |

| Tarif               |           | B0N  |       | B1N       |       | B2N       |       | B3N       |       | B4N       |       | B5N       |       | B6N       |       | B7N       |       |
|---------------------|-----------|--|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
| Bruttolohn im Monat |           | Verheiratete<br>Alleinverdiener<br>unter<br>Berücksichtigung |       |           |       |           |       |           |       |           |       |           |       |           |       |           |       |
| Stufe von           | Stufe bis | ohne Kind  |       | 1 Kind    |       | 2 Kinder  |       | 3 Kinder  |       | 4 Kinder  |       | 5 Kinder  |       | 6 Kinder  |       | 7 Kinder  |       |
|                     |           | Fr.  | %     | Fr.       | %     | Fr.       | %     | Fr.       | %     | Fr.       | %     | Fr.       | %     | Fr.       | %     | Fr.       | %     |
| 85'001              | 90'000    | 18'899.00  | 21.60 | 18'733.00 | 21.41 | 18'567.00 | 21.22 | 18'397.00 | 21.03 | 18'223.00 | 20.83 | 18'048.00 | 20.63 | 17'873.00 | 20.43 | 17'873.00 | 20.43 |
| 90'001              | 95'000    | 20'013.00  | 21.64 | 19'846.00 | 21.46 | 19'680.00 | 21.28 | 19'514.00 | 21.10 | 19'348.00 | 20.92 | 19'181.00 | 20.74 | 19'015.00 | 20.56 | 19'015.00 | 20.56 |
| 95'001              | 100'000   | 21'124.00  | 21.67 | 20'957.00 | 21.49 | 20'791.00 | 21.32 | 20'625.00 | 21.15 | 20'459.00 | 20.98 | 20'292.00 | 20.81 | 20'126.00 | 20.64 | 20'126.00 | 20.64 |
| 100'001             | 105'000   | 22'237.00  | 21.69 | 22'071.00 | 21.53 | 21'904.00 | 21.37 | 21'738.00 | 21.21 | 21'572.00 | 21.05 | 21'405.00 | 20.88 | 21'239.00 | 20.72 | 21'239.00 | 20.72 |
| 105'001             | 110'000   | 23'348.00  | 21.72 | 23'182.00 | 21.56 | 23'015.00 | 21.41 | 22'849.00 | 21.25 | 22'683.00 | 21.10 | 22'516.00 | 20.95 | 22'350.00 | 20.79 | 22'350.00 | 20.79 |
| 110'001             | 115'000   | 24'459.00  | 21.74 | 24'293.00 | 21.59 | 24'126.00 | 21.45 | 23'960.00 | 21.30 | 23'794.00 | 21.15 | 23'628.00 | 21.00 | 23'461.00 | 20.85 | 23'461.00 | 20.85 |
| 115'001             | 120'000   | 25'572.00  | 21.76 | 25'406.00 | 21.62 | 25'240.00 | 21.48 | 25'073.00 | 21.34 | 24'907.00 | 21.20 | 24'741.00 | 21.06 | 24'574.00 | 20.91 | 24'574.00 | 20.91 |
| 120'001             | 125'000   | 26'683.00  | 21.78 | 26'517.00 | 21.65 | 26'351.00 | 21.51 | 26'184.00 | 21.37 | 26'018.00 | 21.24 | 25'852.00 | 21.10 | 25'685.00 | 20.97 | 25'685.00 | 20.97 |
| 125'001             | 130'000   | 27'794.00  | 21.80 | 27'628.00 | 21.67 | 27'462.00 | 21.54 | 27'295.00 | 21.41 | 27'129.00 | 21.28 | 26'963.00 | 21.15 | 26'797.00 | 21.02 | 26'797.00 | 21.02 |
| 130'001             | 135'000   | 28'907.00  | 21.82 | 28'741.00 | 21.69 | 28'575.00 | 21.57 | 28'409.00 | 21.44 | 28'242.00 | 21.31 | 28'076.00 | 21.19 | 27'910.00 | 21.06 | 27'910.00 | 21.06 |
| 135'001             | 140'000   | 30'018.00  | 21.83 | 29'852.00 | 21.71 | 29'686.00 | 21.59 | 29'520.00 | 21.47 | 29'353.00 | 21.35 | 29'187.00 | 21.23 | 29'021.00 | 21.11 | 29'021.00 | 21.11 |
| 140'001             | 145'000   | 31'129.00  | 21.84 | 30'963.00 | 21.73 | 30'797.00 | 21.61 | 30'631.00 | 21.50 | 30'464.00 | 21.38 | 30'298.00 | 21.26 | 30'132.00 | 21.15 | 30'132.00 | 21.15 |
| 145'001             | 150'000   | 32'243.00  | 21.86 | 32'076.00 | 21.75 | 31'910.00 | 21.63 | 31'744.00 | 21.52 | 31'578.00 | 21.41 | 31'411.00 | 21.30 | 31'245.00 | 21.18 | 31'245.00 | 21.18 |
| 150'001             | 155'000   | 33'354.00  | 21.87 | 33'187.00 | 21.76 | 33'021.00 | 21.65 | 32'855.00 | 21.54 | 32'689.00 | 21.44 | 32'522.00 | 21.33 | 32'356.00 | 21.22 | 32'356.00 | 21.22 |
| 155'001             | 160'000   | 34'465.00  | 21.88 | 34'298.00 | 21.78 | 34'132.00 | 21.67 | 33'966.00 | 21.57 | 33'800.00 | 21.46 | 33'633.00 | 21.35 | 33'467.00 | 21.25 | 33'467.00 | 21.25 |
| 160'001             | 165'000   | 35'578.00  | 21.89 | 35'412.00 | 21.79 | 35'245.00 | 21.69 | 35'079.00 | 21.59 | 34'913.00 | 21.48 | 34'746.00 | 21.38 | 34'580.00 | 21.28 | 34'580.00 | 21.28 |
| 165'001             | 170'000   | 36'689.00  | 21.90 | 36'523.00 | 21.80 | 36'356.00 | 21.71 | 36'190.00 | 21.61 | 36'024.00 | 21.51 | 35'858.00 | 21.41 | 35'691.00 | 21.31 | 35'691.00 | 21.31 |
| 170'001             | 175'000   | 37'800.00  | 21.91 | 37'634.00 | 21.82 | 37'467.00 | 21.72 | 37'301.00 | 21.62 | 37'135.00 | 21.53 | 36'969.00 | 21.43 | 36'802.00 | 21.33 | 36'802.00 | 21.33 |
| 175'001             | 180'000   | 38'913.00  | 21.92 | 38'747.00 | 21.83 | 38'581.00 | 21.74 | 38'414.00 | 21.64 | 38'248.00 | 21.55 | 38'082.00 | 21.45 | 37'915.00 | 21.36 | 37'915.00 | 21.36 |
| 180'001             | 185'000   | 40'024.00  | 21.93 | 39'858.00 | 21.84 | 39'692.00 | 21.75 | 39'525.00 | 21.66 | 39'359.00 | 21.57 | 39'193.00 | 21.48 | 39'027.00 | 21.38 | 39'027.00 | 21.38 |
| 185'001             | 190'000   | 41'135.00  | 21.94 | 40'969.00 | 21.85 | 40'803.00 | 21.76 | 40'636.00 | 21.67 | 40'470.00 | 21.58 | 40'304.00 | 21.50 | 40'138.00 | 21.41 | 40'138.00 | 21.41 |
| 190'001             | 195'000   | 42'248.00  | 21.95 | 42'082.00 | 21.86 | 41'916.00 | 21.77 | 41'750.00 | 21.69 | 41'583.00 | 21.60 | 41'417.00 | 21.52 | 41'251.00 | 21.43 | 41'251.00 | 21.43 |
| 195'001             |           |  | 21.95 |           | 21.87 |           | 21.79 |           | 21.70 |           | 21.62 |           | 21.53 |           | 21.45 |           | 21.45 |