

**Steuerverwaltung**  
**KANTON OBWALDEN**

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

**Quellensteuer** **Tarifjahr 2020**  
für ausländische Arbeitnehmer/innen

**Kapitalleistungen K**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
1'000	57.60	5.76	33'000	1'916.80	5.81	65'000	3'876.50	5.96	97'000	5'972.70	6.16	129'000	8'235.40	6.38	170'000	11'537.00	6.79						
2'000	115.20	5.76	34'000	1'976.40	5.81	66'000	3'939.60	5.97	98'000	6'039.30	6.16	130'000	8'313.00	6.39	180'000	12'373.00	6.87						
3'000	172.80	5.76	35'000	2'036.00	5.82	67'000	4'002.70	5.97	99'000	6'105.90	6.17	131'000	8'390.60	6.41	190'000	13'209.00	6.95						
4'000	230.40	5.76	36'000	2'095.60	5.82	68'000	4'065.80	5.98	100'000	6'172.50	6.17	132'000	8'468.20	6.42	200'000	14'045.00	7.02						
5'000	288.00	5.76	37'000	2'155.20	5.82	69'000	4'128.90	5.98	101'000	6'242.60	6.18	133'000	8'545.80	6.43	210'000	14'881.00	7.09						
6'000	345.60	5.76	38'000	2'214.80	5.83	70'000	4'192.00	5.99	102'000	6'312.70	6.19	134'000	8'623.40	6.44	220'000	15'717.00	7.14						
7'000	403.20	5.76	39'000	2'274.40	5.83	71'000	4'255.10	5.99	103'000	6'382.80	6.20	135'000	8'701.00	6.45	230'000	16'553.00	7.20						
8'000	460.80	5.76	40'000	2'334.00	5.84	72'000	4'318.20	6.00	104'000	6'452.90	6.20	136'000	8'778.60	6.45	240'000	17'389.00	7.25						
9'000	518.40	5.76	41'000	2'393.60	5.84	73'000	4'381.30	6.00	105'000	6'523.00	6.21	137'000	8'856.20	6.46	250'000	18'225.00	7.29						
10'000	576.00	5.76	42'000	2'453.20	5.84	74'000	4'444.40	6.01	106'000	6'593.10	6.22	138'000	8'933.80	6.47	260'000	19'061.00	7.33						
11'000	633.60	5.76	43'000	2'512.80	5.84	75'000	4'507.50	6.01	107'000	6'663.20	6.23	139'000	9'011.40	6.48	270'000	19'897.00	7.37						
12'000	691.20	5.76	44'000	2'572.40	5.85	76'000	4'574.10	6.02	108'000	6'733.30	6.23	140'000	9'089.00	6.49	280'000	20'733.00	7.40						
13'000	748.80	5.76	45'000	2'632.00	5.85	77'000	4'640.70	6.03	109'000	6'803.40	6.24	141'000	9'166.60	6.50	290'000	21'569.00	7.44						
14'000	806.40	5.76	46'000	2'691.60	5.85	78'000	4'707.30	6.04	110'000	6'873.50	6.25	142'000	9'244.20	6.51	300'000	22'405.00	7.47						
15'000	864.00	5.76	47'000	2'751.20	5.85	79'000	4'773.90	6.04	111'000	6'943.60	6.26	143'000	9'321.80	6.52	310'000	23'241.00	7.50						
16'000	921.60	5.76	48'000	2'810.80	5.86	80'000	4'840.50	6.05	112'000	7'013.70	6.26	144'000	9'399.40	6.53	320'000	24'077.00	7.52						
17'000	979.20	5.76	49'000	2'870.40	5.86	81'000	4'907.10	6.06	113'000	7'083.80	6.27	145'000	9'477.00	6.54	330'000	24'913.00	7.55						
18'000	1'036.80	5.76	50'000	2'930.00	5.86	82'000	4'973.70	6.07	114'000	7'153.90	6.28	146'000	9'554.60	6.54	340'000	25'749.00	7.57						
19'000	1'094.40	5.76	51'000	2'993.10	5.87	83'000	5'040.30	6.07	115'000	7'224.00	6.28	147'000	9'632.20	6.55	350'000	26'585.00	7.60						
20'000	1'152.00	5.76	52'000	3'056.20	5.88	84'000	5'106.90	6.08	116'000	7'294.10	6.29	148'000	9'709.80	6.56	360'000	27'421.00	7.62						
21'000	1'209.60	5.76	53'000	3'119.30	5.89	85'000	5'173.50	6.09	117'000	7'364.20	6.29	149'000	9'787.40	6.57	370'000	28'257.00	7.64						
22'000	1'267.20	5.76	54'000	3'182.40	5.89	86'000	5'240.10	6.09	118'000	7'434.30	6.30	150'000	9'865.00	6.58	380'000	29'093.00	7.66						
23'000	1'324.80	5.76	55'000	3'245.50	5.90	87'000	5'306.70	6.10	119'000	7'504.40	6.31	151'000	9'948.60	6.59	390'000	29'929.00	7.67						
24'000	1'382.40	5.76	56'000	3'308.60	5.91	88'000	5'373.30	6.11	120'000	7'574.50	6.31	152'000	10'032.20	6.60	400'000	30'765.00	7.69						
25'000	1'440.00	5.76	57'000	3'371.70	5.92	89'000	5'439.90	6.11	121'000	7'644.60	6.32	153'000	10'115.80	6.61	410'000	31'601.00	7.71						
26'000	1'497.60	5.77	58'000	3'434.80	5.92	90'000	5'506.50	6.12	122'000	7'714.70	6.32	154'000	10'199.40	6.62	420'000	32'437.00	7.72						
27'000	1'555.20	5.77	59'000	3'497.90	5.93	91'000	5'573.10	6.12	123'000	7'784.80	6.33	155'000	10'283.00	6.63	430'000	33'273.00	7.74						
28'000	1'612.80	5.78	60'000	3'561.00	5.94	92'000	5'639.70	6.13	124'000	7'854.90	6.33	156'000	10'366.60	6.65	440'000	34'109.00	7.75						
29'000	1'670.40	5.79	61'000	3'624.10	5.94	93'000	5'706.30	6.14	125'000	7'925.00	6.34	157'000	10'450.20	6.66	450'000	34'945.00	7.77						
30'000	1'728.00	5.79	62'000	3'687.20	5.95	94'000	5'772.90	6.14	126'000	8'002.60	6.35	158'000	10'533.80	6.67	460'000	35'781.00	7.78						
31'000	1'785.60	5.80	63'000	3'750.30	5.95	95'000	5'839.50	6.15	127'000	8'080.20	6.36	159'000	10'617.40	6.68	470'000	36'617.00	7.79						
32'000	1'843.20	5.80	64'000	3'813.40	5.96	96'000	5'906.10	6.15	128'000	8'157.80	6.37	160'000	10'701.00	6.69	480'000	37'453.00	7.80						

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**Kapitalleistungen K**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
490'000	38'289.00	7.81	810'000	65'041.00	8.03	1'130'000	91'078.00	8.06	1'450'000	116'870.00	8.06	1'770'000	142'662.00	8.06	2'090'000	168'454.00	8.06						
500'000	39'125.00	7.83	820'000	65'877.00	8.03	1'140'000	91'884.00	8.06	1'460'000	117'676.00	8.06	1'780'000	143'468.00	8.06	2'100'000	169'260.00	8.06						
510'000	39'961.00	7.84	830'000	66'713.00	8.04	1'150'000	92'690.00	8.06	1'470'000	118'482.00	8.06	1'790'000	144'274.00	8.06	2'110'000	170'066.00	8.06						
520'000	40'797.00	7.85	840'000	67'549.00	8.04	1'160'000	93'496.00	8.06	1'480'000	119'288.00	8.06	1'800'000	145'080.00	8.06	2'120'000	170'872.00	8.06						
530'000	41'633.00	7.86	850'000	68'385.00	8.05	1'170'000	94'302.00	8.06	1'490'000	120'094.00	8.06	1'810'000	145'886.00	8.06	2'130'000	171'678.00	8.06						
540'000	42'469.00	7.86	860'000	69'221.00	8.05	1'180'000	95'108.00	8.06	1'500'000	120'900.00	8.06	1'820'000	146'692.00	8.06	2'140'000	172'484.00	8.06						
550'000	43'305.00	7.87	870'000	70'057.00	8.05	1'190'000	95'914.00	8.06	1'510'000	121'706.00	8.06	1'830'000	147'498.00	8.06	2'150'000	173'290.00	8.06						
560'000	44'141.00	7.88	880'000	70'893.00	8.06	1'200'000	96'720.00	8.06	1'520'000	122'512.00	8.06	1'840'000	148'304.00	8.06	2'160'000	174'096.00	8.06						
570'000	44'977.00	7.89	890'000	71'729.00	8.06	1'210'000	97'526.00	8.06	1'530'000	123'318.00	8.06	1'850'000	149'110.00	8.06	2'170'000	174'902.00	8.06						
580'000	45'813.00	7.90	900'000	72'540.00	8.06	1'220'000	98'332.00	8.06	1'540'000	124'124.00	8.06	1'860'000	149'916.00	8.06	2'180'000	175'708.00	8.06						
590'000	46'649.00	7.91	910'000	73'346.00	8.06	1'230'000	99'138.00	8.06	1'550'000	124'930.00	8.06	1'870'000	150'722.00	8.06	2'190'000	176'514.00	8.06						
600'000	47'485.00	7.91	920'000	74'152.00	8.06	1'240'000	99'944.00	8.06	1'560'000	125'736.00	8.06	1'880'000	151'528.00	8.06	2'200'000	177'320.00	8.06						
610'000	48'321.00	7.92	930'000	74'958.00	8.06	1'250'000	100'750.00	8.06	1'570'000	126'542.00	8.06	1'890'000	152'334.00	8.06	2'210'000	178'126.00	8.06						
620'000	49'157.00	7.93	940'000	75'764.00	8.06	1'260'000	101'556.00	8.06	1'580'000	127'348.00	8.06	1'900'000	153'140.00	8.06	2'220'000	178'932.00	8.06						
630'000	49'993.00	7.94	950'000	76'570.00	8.06	1'270'000	102'362.00	8.06	1'590'000	128'154.00	8.06	1'910'000	153'946.00	8.06	2'230'000	179'738.00	8.06						
640'000	50'829.00	7.94	960'000	77'376.00	8.06	1'280'000	103'168.00	8.06	1'600'000	128'960.00	8.06	1'920'000	154'752.00	8.06	2'240'000	180'544.00	8.06						
650'000	51'665.00	7.95	970'000	78'182.00	8.06	1'290'000	103'974.00	8.06	1'610'000	129'766.00	8.06	1'930'000	155'558.00	8.06	2'250'000	181'350.00	8.06						
660'000	52'501.00	7.95	980'000	78'988.00	8.06	1'300'000	104'780.00	8.06	1'620'000	130'572.00	8.06	1'940'000	156'364.00	8.06	2'260'000	182'156.00	8.06						
670'000	53'337.00	7.96	990'000	79'794.00	8.06	1'310'000	105'586.00	8.06	1'630'000	131'378.00	8.06	1'950'000	157'170.00	8.06	2'270'000	182'962.00	8.06						
680'000	54'173.00	7.97	1'000'000	80'600.00	8.06	1'320'000	106'392.00	8.06	1'640'000	132'184.00	8.06	1'960'000	157'976.00	8.06	2'280'000	183'768.00	8.06						
690'000	55'009.00	7.97	1'010'000	81'406.00	8.06	1'330'000	107'198.00	8.06	1'650'000	132'990.00	8.06	1'970'000	158'782.00	8.06	2'290'000	184'574.00	8.06						
700'000	55'845.00	7.98	1'020'000	82'212.00	8.06	1'340'000	108'004.00	8.06	1'660'000	133'796.00	8.06	1'980'000	159'588.00	8.06	2'300'000	185'380.00	8.06						
710'000	56'681.00	7.98	1'030'000	83'018.00	8.06	1'350'000	108'810.00	8.06	1'670'000	134'602.00	8.06	1'990'000	160'394.00	8.06	2'310'000	186'186.00	8.06						
720'000	57'517.00	7.99	1'040'000	83'824.00	8.06	1'360'000	109'616.00	8.06	1'680'000	135'408.00	8.06	2'000'000	161'200.00	8.06	2'320'000	186'992.00	8.06						
730'000	58'353.00	7.99	1'050'000	84'630.00	8.06	1'370'000	110'422.00	8.06	1'690'000	136'214.00	8.06	2'010'000	162'006.00	8.06	2'330'000	187'798.00	8.06						
740'000	59'189.00	8.00	1'060'000	85'436.00	8.06	1'380'000	111'228.00	8.06	1'700'000	137'020.00	8.06	2'020'000	162'812.00	8.06	2'340'000	188'604.00	8.06						
750'000	60'025.00	8.00	1'070'000	86'242.00	8.06	1'390'000	112'034.00	8.06	1'710'000	137'826.00	8.06	2'030'000	163'618.00	8.06	2'350'000	189'410.00	8.06						
760'000	60'861.00	8.01	1'080'000	87'048.00	8.06	1'400'000	112'840.00	8.06	1'720'000	138'632.00	8.06	2'040'000	164'424.00	8.06	2'360'000	190'216.00	8.06						
770'000	61'697.00	8.01	1'090'000	87'854.00	8.06	1'410'000	113'646.00	8.06	1'730'000	139'438.00	8.06	2'050'000	165'230.00	8.06	2'370'000	191'022.00	8.06						
780'000	62'533.00	8.02	1'100'000	88'660.00	8.06	1'420'000	114'452.00	8.06	1'740'000	140'244.00	8.06	2'060'000	166'036.00	8.06	2'380'000	191'828.00	8.06						
790'000	63'369.00	8.02	1'110'000	89'466.00	8.06	1'430'000	115'258.00	8.06	1'750'000	141'050.00	8.06	2'070'000	166'842.00	8.06	2'390'000	192'634.00	8.06						
800'000	64'205.00	8.03	1'120'000	90'272.00	8.06	1'440'000	116'064.00	8.06	1'760'000	141'856.00	8.06	2'080'000	167'648.00	8.06	2'400'000	193'440.00	8.06						

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**Quellensteuer** **Tarifjahr 2020**

für ausländische Arbeitnehmer/innen

**Kapitalleistungen K**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
2'410'000	194'246.00	8.06	2'730'000	220'038.00	8.06	3'050'000	245'830.00	8.06	3'370'000	271'622.00	8.06	3'690'000	297'414.00	8.06	4'010'000	323'206.00	8.06						
2'420'000	195'052.00	8.06	2'740'000	220'844.00	8.06	3'060'000	246'636.00	8.06	3'380'000	272'428.00	8.06	3'700'000	298'220.00	8.06	4'020'000	324'012.00	8.06						
2'430'000	195'858.00	8.06	2'750'000	221'650.00	8.06	3'070'000	247'442.00	8.06	3'390'000	273'234.00	8.06	3'710'000	299'026.00	8.06	4'030'000	324'818.00	8.06						
2'440'000	196'664.00	8.06	2'760'000	222'456.00	8.06	3'080'000	248'248.00	8.06	3'400'000	274'040.00	8.06	3'720'000	299'832.00	8.06	4'040'000	325'624.00	8.06						
2'450'000	197'470.00	8.06	2'770'000	223'262.00	8.06	3'090'000	249'054.00	8.06	3'410'000	274'846.00	8.06	3'730'000	300'638.00	8.06	4'050'000	326'430.00	8.06						
2'460'000	198'276.00	8.06	2'780'000	224'068.00	8.06	3'100'000	249'860.00	8.06	3'420'000	275'652.00	8.06	3'740'000	301'444.00	8.06	4'060'000	327'236.00	8.06						
2'470'000	199'082.00	8.06	2'790'000	224'874.00	8.06	3'110'000	250'666.00	8.06	3'430'000	276'458.00	8.06	3'750'000	302'250.00	8.06	4'070'000	328'042.00	8.06						
2'480'000	199'888.00	8.06	2'800'000	225'680.00	8.06	3'120'000	251'472.00	8.06	3'440'000	277'264.00	8.06	3'760'000	303'056.00	8.06	4'080'000	328'848.00	8.06						
2'490'000	200'694.00	8.06	2'810'000	226'486.00	8.06	3'130'000	252'278.00	8.06	3'450'000	278'070.00	8.06	3'770'000	303'862.00	8.06	4'090'000	329'654.00	8.06						
2'500'000	201'500.00	8.06	2'820'000	227'292.00	8.06	3'140'000	253'084.00	8.06	3'460'000	278'876.00	8.06	3'780'000	304'668.00	8.06	4'100'000	330'460.00	8.06						
2'510'000	202'306.00	8.06	2'830'000	228'098.00	8.06	3'150'000	253'890.00	8.06	3'470'000	279'682.00	8.06	3'790'000	305'474.00	8.06	4'110'000	331'266.00	8.06						
2'520'000	203'112.00	8.06	2'840'000	228'904.00	8.06	3'160'000	254'696.00	8.06	3'480'000	280'488.00	8.06	3'800'000	306'280.00	8.06	4'120'000	332'072.00	8.06						
2'530'000	203'918.00	8.06	2'850'000	229'710.00	8.06	3'170'000	255'502.00	8.06	3'490'000	281'294.00	8.06	3'810'000	307'086.00	8.06	4'130'000	332'878.00	8.06						
2'540'000	204'724.00	8.06	2'860'000	230'516.00	8.06	3'180'000	256'308.00	8.06	3'500'000	282'100.00	8.06	3'820'000	307'892.00	8.06	4'140'000	333'684.00	8.06						
2'550'000	205'530.00	8.06	2'870'000	231'322.00	8.06	3'190'000	257'114.00	8.06	3'510'000	282'906.00	8.06	3'830'000	308'698.00	8.06	4'150'000	334'490.00	8.06						
2'560'000	206'336.00	8.06	2'880'000	232'128.00	8.06	3'200'000	257'920.00	8.06	3'520'000	283'712.00	8.06	3'840'000	309'504.00	8.06	4'160'000	335'296.00	8.06						
2'570'000	207'142.00	8.06	2'890'000	232'934.00	8.06	3'210'000	258'726.00	8.06	3'530'000	284'518.00	8.06	3'850'000	310'310.00	8.06	4'170'000	336'102.00	8.06						
2'580'000	207'948.00	8.06	2'900'000	233'740.00	8.06	3'220'000	259'532.00	8.06	3'540'000	285'324.00	8.06	3'860'000	311'116.00	8.06	4'180'000	336'908.00	8.06						
2'590'000	208'754.00	8.06	2'910'000	234'546.00	8.06	3'230'000	260'338.00	8.06	3'550'000	286'130.00	8.06	3'870'000	311'922.00	8.06	4'190'000	337'714.00	8.06						
2'600'000	209'560.00	8.06	2'920'000	235'352.00	8.06	3'240'000	261'144.00	8.06	3'560'000	286'936.00	8.06	3'880'000	312'728.00	8.06	4'200'000	338'520.00	8.06						
2'610'000	210'366.00	8.06	2'930'000	236'158.00	8.06	3'250'000	261'950.00	8.06	3'570'000	287'742.00	8.06	3'890'000	313'534.00	8.06	4'210'000	339'326.00	8.06						
2'620'000	211'172.00	8.06	2'940'000	236'964.00	8.06	3'260'000	262'756.00	8.06	3'580'000	288'548.00	8.06	3'900'000	314'340.00	8.06	4'220'000	340'132.00	8.06						
2'630'000	211'978.00	8.06	2'950'000	237'770.00	8.06	3'270'000	263'562.00	8.06	3'590'000	289'354.00	8.06	3'910'000	315'146.00	8.06	4'230'000	340'938.00	8.06						
2'640'000	212'784.00	8.06	2'960'000	238'576.00	8.06	3'280'000	264'368.00	8.06	3'600'000	290'160.00	8.06	3'920'000	315'952.00	8.06	4'240'000	341'744.00	8.06						
2'650'000	213'590.00	8.06	2'970'000	239'382.00	8.06	3'290'000	265'174.00	8.06	3'610'000	290'966.00	8.06	3'930'000	316'758.00	8.06	4'250'000	342'550.00	8.06						
2'660'000	214'396.00	8.06	2'980'000	240'188.00	8.06	3'300'000	265'980.00	8.06	3'620'000	291'772.00	8.06	3'940'000	317'564.00	8.06	4'260'000	343'356.00	8.06						
2'670'000	215'202.00	8.06	2'990'000	240'994.00	8.06	3'310'000	266'786.00	8.06	3'630'000	292'578.00	8.06	3'950'000	318'370.00	8.06	4'270'000	344'162.00	8.06						
2'680'000	216'008.00	8.06	3'000'000	241'800.00	8.06	3'320'000	267'592.00	8.06	3'640'000	293'384.00	8.06	3'960'000	319'176.00	8.06	4'280'000	344'968.00	8.06						
2'690'000	216'814.00	8.06	3'010'000	242'606.00	8.06	3'330'000	268'398.00	8.06	3'650'000	294'190.00	8.06	3'970'000	319'982.00	8.06	4'290'000	345'774.00	8.06						
2'700'000	217'620.00	8.06	3'020'000	243'412.00	8.06	3'340'000	269'204.00	8.06	3'660'000	294'996.00	8.06	3'980'000	320'788.00	8.06	4'300'000	346'580.00	8.06						
2'710'000	218'426.00	8.06	3'030'000	244'218.00	8.06	3'350'000	270'010.00	8.06	3'670'000	295'802.00	8.06	3'990'000	321'594.00	8.06	4'310'000	347'386.00	8.06						
2'720'000	219'232.00	8.06	3'040'000	245'024.00	8.06	3'360'000	270'816.00	8.06	3'680'000	296'608.00	8.06	4'000'000	322'400.00	8.06	4'320'000	348'192.00	8.06						

**Steuerverwaltung**  
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**Quellensteuer** **Tarifjahr 2020**  
für ausländische Arbeitnehmer/innen

**Kapitalleistungen K**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%
4'330'000	348'998.00	8.06	4'650'000	374'790.00	8.06	4'970'000	400'582.00	8.06	5'290'000	426'374.00	8.06	5'610'000	452'166.00	8.06	5'930'000	477'958.00	8.06						
4'340'000	349'804.00	8.06	4'660'000	375'596.00	8.06	4'980'000	401'388.00	8.06	5'300'000	427'180.00	8.06	5'620'000	452'972.00	8.06	5'940'000	478'764.00	8.06						
4'350'000	350'610.00	8.06	4'670'000	376'402.00	8.06	4'990'000	402'194.00	8.06	5'310'000	427'986.00	8.06	5'630'000	453'778.00	8.06	5'950'000	479'570.00	8.06						
4'360'000	351'416.00	8.06	4'680'000	377'208.00	8.06	5'000'000	403'000.00	8.06	5'320'000	428'792.00	8.06	5'640'000	454'584.00	8.06	5'960'000	480'376.00	8.06						
4'370'000	352'222.00	8.06	4'690'000	378'014.00	8.06	5'010'000	403'806.00	8.06	5'330'000	429'598.00	8.06	5'650'000	455'390.00	8.06	5'970'000	481'182.00	8.06						
4'380'000	353'028.00	8.06	4'700'000	378'820.00	8.06	5'020'000	404'612.00	8.06	5'340'000	430'404.00	8.06	5'660'000	456'196.00	8.06	5'980'000	481'988.00	8.06						
4'390'000	353'834.00	8.06	4'710'000	379'626.00	8.06	5'030'000	405'418.00	8.06	5'350'000	431'210.00	8.06	5'670'000	457'002.00	8.06	5'990'000	482'794.00	8.06						
4'400'000	354'640.00	8.06	4'720'000	380'432.00	8.06	5'040'000	406'224.00	8.06	5'360'000	432'016.00	8.06	5'680'000	457'808.00	8.06	6'000'000	483'600.00	8.06						
4'410'000	355'446.00	8.06	4'730'000	381'238.00	8.06	5'050'000	407'030.00	8.06	5'370'000	432'822.00	8.06	5'690'000	458'614.00	8.06	6'010'000	484'406.00	8.06						
4'420'000	356'252.00	8.06	4'740'000	382'044.00	8.06	5'060'000	407'836.00	8.06	5'380'000	433'628.00	8.06	5'700'000	459'420.00	8.06	6'020'000	485'212.00	8.06						
4'430'000	357'058.00	8.06	4'750'000	382'850.00	8.06	5'070'000	408'642.00	8.06	5'390'000	434'434.00	8.06	5'710'000	460'226.00	8.06	6'030'000	486'018.00	8.06						
4'440'000	357'864.00	8.06	4'760'000	383'656.00	8.06	5'080'000	409'448.00	8.06	5'400'000	435'240.00	8.06	5'720'000	461'032.00	8.06	6'040'000	486'824.00	8.06						
4'450'000	358'670.00	8.06	4'770'000	384'462.00	8.06	5'090'000	410'254.00	8.06	5'410'000	436'046.00	8.06	5'730'000	461'838.00	8.06	6'050'000	487'630.00	8.06						
4'460'000	359'476.00	8.06	4'780'000	385'268.00	8.06	5'100'000	411'060.00	8.06	5'420'000	436'852.00	8.06	5'740'000	462'644.00	8.06	6'060'000	488'436.00	8.06						
4'470'000	360'282.00	8.06	4'790'000	386'074.00	8.06	5'110'000	411'866.00	8.06	5'430'000	437'658.00	8.06	5'750'000	463'450.00	8.06	6'070'000	489'242.00	8.06						
4'480'000	361'088.00	8.06	4'800'000	386'880.00	8.06	5'120'000	412'672.00	8.06	5'440'000	438'464.00	8.06	5'760'000	464'256.00	8.06	6'080'000	490'048.00	8.06						
4'490'000	361'894.00	8.06	4'810'000	387'686.00	8.06	5'130'000	413'478.00	8.06	5'450'000	439'270.00	8.06	5'770'000	465'062.00	8.06	6'090'000	490'854.00	8.06						
4'500'000	362'700.00	8.06	4'820'000	388'492.00	8.06	5'140'000	414'284.00	8.06	5'460'000	440'076.00	8.06	5'780'000	465'868.00	8.06	6'100'000	491'660.00	8.06						
4'510'000	363'506.00	8.06	4'830'000	389'298.00	8.06	5'150'000	415'090.00	8.06	5'470'000	440'882.00	8.06	5'790'000	466'674.00	8.06	6'110'000	492'466.00	8.06						
4'520'000	364'312.00	8.06	4'840'000	390'104.00	8.06	5'160'000	415'896.00	8.06	5'480'000	441'688.00	8.06	5'800'000	467'480.00	8.06	6'120'000	493'272.00	8.06						
4'530'000	365'118.00	8.06	4'850'000	390'910.00	8.06	5'170'000	416'702.00	8.06	5'490'000	442'494.00	8.06	5'810'000	468'286.00	8.06	6'130'000	494'078.00	8.06						
4'540'000	365'924.00	8.06	4'860'000	391'716.00	8.06	5'180'000	417'508.00	8.06	5'500'000	443'300.00	8.06	5'820'000	469'092.00	8.06	6'140'000	494'884.00	8.06						
4'550'000	366'730.00	8.06	4'870'000	392'522.00	8.06	5'190'000	418'314.00	8.06	5'510'000	444'106.00	8.06	5'830'000	469'898.00	8.06	6'150'000	495'690.00	8.06						
4'560'000	367'536.00	8.06	4'880'000	393'328.00	8.06	5'200'000	419'120.00	8.06	5'520'000	444'912.00	8.06	5'840'000	470'704.00	8.06	6'160'000	496'496.00	8.06						
4'570'000	368'342.00	8.06	4'890'000	394'134.00	8.06	5'210'000	419'926.00	8.06	5'530'000	445'718.00	8.06	5'850'000	471'510.00	8.06	6'170'000	497'302.00	8.06						
4'580'000	369'148.00	8.06	4'900'000	394'940.00	8.06	5'220'000	420'732.00	8.06	5'540'000	446'524.00	8.06	5'860'000	472'316.00	8.06	6'180'000	498'108.00	8.06						
4'590'000	369'954.00	8.06	4'910'000	395'746.00	8.06	5'230'000	421'538.00	8.06	5'550'000	447'330.00	8.06	5'870'000	473'122.00	8.06	6'190'000	498'914.00	8.06						
4'600'000	370'760.00	8.06	4'920'000	396'552.00	8.06	5'240'000	422'344.00	8.06	5'560'000	448'136.00	8.06	5'880'000	473'928.00	8.06	6'200'000	499'720.00	8.06						
4'610'000	371'566.00	8.06	4'930'000	397'358.00	8.06	5'250'000	423'150.00	8.06	5'570'000	448'942.00	8.06	5'890'000	474'734.00	8.06	6'210'000	500'526.00	8.06						
4'620'000	372'372.00	8.06	4'940'000	398'164.00	8.06	5'260'000	423'956.00	8.06	5'580'000	449'748.00	8.06	5'900'000	475'540.00	8.06	6'220'000	501'332.00	8.06						
4'630'000	373'178.00	8.06	4'950'000	398'970.00	8.06	5'270'000	424'762.00	8.06	5'590'000	450'554.00	8.06	5'910'000	476'346.00	8.06	6'230'000	502'138.00	8.06						
4'640'000	373'984.00	8.06	4'960'000	399'776.00	8.06	5'280'000	425'568.00	8.06	5'600'000	451'360.00	8.06	5'920'000	477'152.00	8.06	6'240'000	502'944.00	8.06						

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**Quellensteuer** **Tarifjahr 2020**  
für ausländische Arbeitnehmer/innen

**Kapitalleistungen K**  
Einmalbetrag auf Bruttobetrag der Kapitalleistung

Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer			Kapitalleistung			Quellensteuer		
Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%	Fr.	Fr.	%			
6'250'000	503'750.00	8.06	6'570'000	529'542.00	8.06	6'890'000	555'334.00	8.06	7'210'000	581'126.00	8.06												
6'260'000	504'556.00	8.06	6'580'000	530'348.00	8.06	6'900'000	556'140.00	8.06	7'220'000	581'932.00	8.06												
6'270'000	505'362.00	8.06	6'590'000	531'154.00	8.06	6'910'000	556'946.00	8.06	7'230'000	582'738.00	8.06												
6'280'000	506'168.00	8.06	6'600'000	531'960.00	8.06	6'920'000	557'752.00	8.06	7'240'000	583'544.00	8.06												
6'290'000	506'974.00	8.06	6'610'000	532'766.00	8.06	6'930'000	558'558.00	8.06	7'250'000	584'350.00	8.06												
6'300'000	507'780.00	8.06	6'620'000	533'572.00	8.06	6'940'000	559'364.00	8.06	7'500'000	604'500.00	8.06												
6'310'000	508'586.00	8.06	6'630'000	534'378.00	8.06	6'950'000	560'170.00	8.06	7'750'000	624'650.00	8.06												
6'320'000	509'392.00	8.06	6'640'000	535'184.00	8.06	6'960'000	560'976.00	8.06	8'000'000	644'800.00	8.06												
6'330'000	510'198.00	8.06	6'650'000	535'990.00	8.06	6'970'000	561'782.00	8.06	8'250'000	664'950.00	8.06												
6'340'000	511'004.00	8.06	6'660'000	536'796.00	8.06	6'980'000	562'588.00	8.06	8'500'000	685'100.00	8.06												
6'350'000	511'810.00	8.06	6'670'000	537'602.00	8.06	6'990'000	563'394.00	8.06	8'750'000	705'250.00	8.06												
6'360'000	512'616.00	8.06	6'680'000	538'408.00	8.06	7'000'000	564'200.00	8.06	9'000'000	725'400.00	8.06												
6'370'000	513'422.00	8.06	6'690'000	539'214.00	8.06	7'010'000	565'006.00	8.06	9'250'000	745'550.00	8.06												
6'380'000	514'228.00	8.06	6'700'000	540'020.00	8.06	7'020'000	565'812.00	8.06	9'500'000	765'700.00	8.06												
6'390'000	515'034.00	8.06	6'710'000	540'826.00	8.06	7'030'000	566'618.00	8.06	9'750'000	785'850.00	8.06												
6'400'000	515'840.00	8.06	6'720'000	541'632.00	8.06	7'040'000	567'424.00	8.06															
6'410'000	516'646.00	8.06	6'730'000	542'438.00	8.06	7'050'000	568'230.00	8.06															
6'420'000	517'452.00	8.06	6'740'000	543'244.00	8.06	7'060'000	569'036.00	8.06															
6'430'000	518'258.00	8.06	6'750'000	544'050.00	8.06	7'070'000	569'842.00	8.06															
6'440'000	519'064.00	8.06	6'760'000	544'856.00	8.06	7'080'000	570'648.00	8.06															
6'450'000	519'870.00	8.06	6'770'000	545'662.00	8.06	7'090'000	571'454.00	8.06															
6'460'000	520'676.00	8.06	6'780'000	546'468.00	8.06	7'100'000	572'260.00	8.06															
6'470'000	521'482.00	8.06	6'790'000	547'274.00	8.06	7'110'000	573'066.00	8.06															
6'480'000	522'288.00	8.06	6'800'000	548'080.00	8.06	7'120'000	573'872.00	8.06															
6'490'000	523'094.00	8.06	6'810'000	548'886.00	8.06	7'130'000	574'678.00	8.06															
6'500'000	523'900.00	8.06	6'820'000	549'692.00	8.06	7'140'000	575'484.00	8.06															
6'510'000	524'706.00	8.06	6'830'000	550'498.00	8.06	7'150'000	576'290.00	8.06															
6'520'000	525'512.00	8.06	6'840'000	551'304.00	8.06	7'160'000	577'096.00	8.06															
6'530'000	526'318.00	8.06	6'850'000	552'110.00	8.06	7'170'000	577'902.00	8.06															
6'540'000	527'124.00	8.06	6'860'000	552'916.00	8.06	7'180'000	578'708.00	8.06															
6'550'000	527'930.00	8.06	6'870'000	553'722.00	8.06	7'190'000	579'514.00	8.06															
6'560'000	528'736.00	8.06	6'880'000	554'528.00	8.06	7'200'000	580'320.00	8.06															