

Steuertarif für die einfache Steuer (Art. 40 Abs. 1)¹

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
bis 10'900	0.00	0.00	27'000	301.20	47.65
11'000	0.50	0.00	27'500	315.20	54.25
11'500	3.00	0.00	28'000	329.20	60.80
12'000	5.50	0.00	28'500	343.20	67.75
12'500	8.00	0.00	29'000	357.20	73.25
13'000	10.50	0.00	29'500	371.20	80.90
13'500	15.00	0.00	30'000	385.20	88.50
14'000	20.00	0.00	30'500	399.20	94.10
14'500	25.60	0.00	31'000	413.60	102.85
15'000	31.60	0.00	31'500	428.10	111.55
15'500	38.00	0.00	32'000	442.60	117.95
16'000	45.00	0.00	32'500	457.10	126.65
16'500	52.20	0.00	33'000	471.60	136.45
17'000	60.20	0.00	33'500	486.10	146.20
17'500	68.20	0.00	34'000	500.60	153.45
18'000	77.20	0.00	34'500	515.10	163.25
18'500	86.20	0.00	35'000	529.60	174.05
19'000	96.00	0.00	35'500	544.10	182.15
19'500	106.00	0.00	36'000	558.60	193.00
20'000	116.60	0.00	36'500	573.10	203.80
20'500	127.60	0.95	37'000	587.60	215.70
21'000	139.00	3.70	37'500	602.10	224.65
21'500	151.00	6.50	38'000	616.60	236.55
22'000	163.20	8.40	38'500	631.10	248.40
22'500	176.20	11.15	39'000	645.60	258.15
23'000	189.20	13.90	39'500	660.10	271.10
23'500	203.20	16.65	40'000	674.60	284.05
24'000	217.20	18.60	40'500	689.10	293.90
24'500	231.20	22.25	41'000	703.60	307.60
25'000	245.20	27.80	41'500	718.10	321.65
25'500	259.20	31.65	42'000	732.60	335.65
26'000	273.20	37.15	42'500	747.10	346.30
26'500	287.20	43.00	43'000	761.60	361.05

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
43'500	776.10	376.15	61'500	1'312.70	884.35
44'000	790.60	387.65	62'000	1'327.70	899.65
44'500	805.10	402.75	62'500	1'342.70	912.30
45'000	819.60	417.80	63'000	1'357.70	927.60
45'500	834.10	429.35	63'500	1'372.70	942.85
46'000	848.60	444.40	64'000	1'387.70	955.55
46'500	863.10	459.45	64'500	1'402.70	970.85
47'000	877.70	474.45	65'000	1'417.70	986.10
47'500	892.70	486.15	65'500	1'432.70	1'001.35
48'000	907.70	501.15	66'000	1'447.70	1'014.10
48'500	922.70	516.10	66'500	1'462.70	1'029.35
49'000	937.70	527.85	67'000	1'477.70	1'044.60
49'500	952.70	542.85	67'500	1'492.70	1'057.40
50'000	967.70	557.80	68'000	1'507.70	1'072.60
50'500	982.70	569.60	68'500	1'522.70	1'087.85
51'000	997.70	584.55	69'000	1'537.70	1'100.65
51'500	1'012.70	599.45	69'500	1'552.70	1'115.90
52'000	1'027.70	614.40	70'000	1'567.70	1'131.10
52'500	1'042.70	626.30	70'500	1'582.70	1'146.30
53'000	1'057.70	641.20	71'000	1'597.70	1'159.15
53'500	1'072.70	656.05	71'500	1'612.70	1'174.40
54'000	1'087.70	668.05	72'000	1'627.70	1'189.55
54'500	1'102.70	682.90	72'500	1'642.70	1'202.45
55'000	1'117.70	697.80	73'000	1'657.70	1'217.65
55'500	1'132.70	712.60	73'500	1'672.70	1'232.85
56'000	1'147.70	724.65	74'000	1'687.70	1'248.00
56'500	1'162.70	739.50	74'500	1'702.70	1'260.95
57'000	1'177.70	754.70	75'000	1'717.70	1'276.10
57'500	1'192.70	767.15	75'500	1'732.70	1'291.25
58'000	1'207.70	782.55	76'000	1'747.70	1'304.25
58'500	1'222.70	797.90	76'500	1'763.00	1'319.40
59'000	1'237.70	810.40	77'000	1'778.50	1'334.55
59'500	1'252.70	825.75	77'500	1'794.00	1'347.55
60'000	1'267.70	841.10	78'000	1'809.50	1'362.70
60'500	1'282.70	856.45	78'500	1'825.00	1'377.80
61'000	1'297.70	869.00	79'000	1'840.50	1'392.95

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
79'500	1'856.00	1'406.00	97'500	2'414.00	1'940.20
80'000	1'871.50	1'421.10	98'000	2'429.50	1'953.90
80'500	1'887.00	1'436.25	98'500	2'445.00	1'969.45
81'000	1'902.50	1'449.30	99'000	2'460.50	1'985.00
81'500	1'918.00	1'464.40	99'500	2'476.00	1'998.70
82'000	1'933.50	1'479.50	100'000	2'491.50	2'014.25
82'500	1'949.00	1'492.60	100'500	2'507.00	2'029.80
83'000	1'964.50	1'507.70	101'000	2'522.50	2'043.55
83'500	1'980.00	1'522.80	101'500	2'538.00	2'059.10
84'000	1'995.50	1'537.90	102'000	2'553.50	2'074.60
84'500	2'011.00	1'551.00	102'500	2'569.00	2'090.15
85'000	2'026.50	1'566.10	103'000	2'584.50	2'103.90
85'500	2'042.00	1'581.20	103'500	2'600.00	2'119.45
86'000	2'057.50	1'594.35	104'000	2'615.50	2'134.95
86'500	2'073.00	1'609.40	104'500	2'631.00	2'148.75
87'000	2'088.50	1'624.70	105'000	2'646.50	2'164.25
87'500	2'104.00	1'638.20	105'500	2'662.00	2'179.80
88'000	2'119.50	1'653.85	106'000	2'677.50	2'193.55
88'500	2'135.00	1'669.45	106'500	2'693.00	2'209.10
89'000	2'150.50	1'685.10	107'000	2'708.50	2'224.60
89'500	2'166.00	1'698.65	107'500	2'724.00	2'240.10
90'000	2'181.50	1'714.25	108'000	2'739.50	2'253.90
90'500	2'197.00	1'729.85	108'500	2'755.00	2'269.45
91'000	2'212.50	1'743.45	109'000	2'770.70	2'284.95
91'500	2'228.00	1'759.05	109'500	2'786.70	2'298.75
92'000	2'243.50	1'774.65	110'000	2'802.70	2'314.25
92'500	2'259.00	1'790.25	110'500	2'818.70	2'329.75
93'000	2'274.50	1'803.85	111'000	2'834.70	2'345.25
93'500	2'290.00	1'819.45	111'500	2'850.70	2'359.10
94'000	2'305.50	1'835.05	112'000	2'866.70	2'374.60
94'500	2'321.00	1'848.70	112'500	2'882.70	2'390.05
95'000	2'336.50	1'864.25	113'000	2'898.70	2'403.95
95'500	2'352.00	1'879.85	113'500	2'914.70	2'419.40
96'000	2'367.50	1'893.50	114'000	2'930.70	2'434.90
96'500	2'383.00	1'909.05	114'500	2'946.70	2'448.80
97'000	2'398.50	1'924.65	115'000	2'962.70	2'464.25

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
115'500	2'978.70	2'479.75	134'500	3'586.70	3'050.20
116'000	2'994.70	2'495.20	135'000	3'602.70	3'064.25
116'500	3'010.70	2'509.10	135'500	3'618.70	3'079.65
117'000	3'026.70	2'524.55	136'000	3'634.70	3'095.05
117'500	3'042.70	2'540.05	136'500	3'650.70	3'109.15
118'000	3'058.70	2'553.95	137'000	3'666.70	3'124.55
118'500	3'074.70	2'569.40	138'000	3'698.70	3'154.00
119'000	3'090.70	2'584.85	138'500	3'714.70	3'169.40
119'500	3'106.70	2'598.80	139'000	3'730.70	3'184.80
120'000	3'122.70	2'614.25	139'500	3'746.70	3'200.15
120'500	3'138.70	2'629.70	140'000	3'763.10	3'214.25
121'000	3'154.70	2'645.15	140'500	3'779.60	3'229.65
121'500	3'170.70	2'659.10	141'000	3'796.10	3'245.05
122'000	3'186.70	2'674.55	141'500	3'812.60	3'259.50
122'500	3'202.70	2'690.00	142'000	3'829.10	3'275.45
123'000	3'218.70	2'703.95	142'500	3'845.60	3'291.40
123'500	3'234.70	2'719.40	143'000	3'862.10	3'305.85
124'000	3'250.70	2'734.85	143'500	3'878.60	3'321.80
124'500	3'266.70	2'748.80	144'000	3'895.10	3'337.75
125'000	3'282.70	2'764.25	144'500	3'911.60	3'353.65
125'500	3'298.70	2'779.70	145'000	3'928.10	3'368.15
126'000	3'314.70	2'795.15	145'500	3'944.60	3'384.10
126'500	3'330.70	2'809.10	146'000	3'961.10	3'400.00
127'000	3'346.70	2'824.55	146'500	3'977.60	3'414.50
127'500	3'362.70	2'839.95	147'000	3'994.10	3'430.45
128'000	3'378.70	2'853.95	147'500	4'010.60	3'446.35
128'500	3'394.70	2'869.40	148'000	4'027.10	3'462.30
129'000	3'410.70	2'884.80	148'500	4'043.60	3'476.80
129'500	3'426.70	2'900.25	149'000	4'060.10	3'492.70
130'000	3'442.70	2'914.25	149'500	4'076.60	3'508.60
130'500	3'458.70	2'929.70	150'000	4'093.10	3'523.15
131'000	3'474.70	2'945.10	150'500	4'109.60	3'539.05
132'000	3'506.70	2'974.55	151'000	4'126.10	3'555.00
132'500	3'522.70	2'989.95	151'500	4'142.60	3'569.50
133'000	3'538.70	3'004.00	152'000	4'159.10	3'585.40
133'500	3'554.70	3'019.40	152'500	4'175.60	3'601.35
134'000	3'570.70	3'034.80	153'000	4'192.10	3'617.25

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
153'500	4'208.60	3'631.80	172'000	4'730.00	4'205.40
154'000	4'225.10	3'647.70	172'500	4'743.75	4'221.25
154'500	4'241.60	3'663.60	173'000	4'757.50	4'237.10
155'000	4'258.10	3'678.15	173'500	4'771.25	4'251.75
155'500	4'274.60	3'694.05	174'000	4'785.00	4'267.65
156'000	4'290.00	3'709.95	174'500	4'798.75	4'283.50
156'500	4'303.75	3'724.50	175'000	4'812.50	4'298.15
157'000	4'317.50	3'740.40	175'500	4'826.25	4'314.00
157'500	4'331.25	3'756.30	176'000	4'840.00	4'329.85
158'000	4'345.00	3'772.20	176'500	4'853.75	4'345.70
158'500	4'358.75	3'786.80	177'000	4'867.50	4'360.40
159'000	4'372.50	3'802.65	177'500	4'881.25	4'376.25
159'500	4'386.25	3'818.55	178'000	4'895.00	4'392.10
160'000	4'400.00	3'833.15	178'500	4'908.75	4'406.75
160'500	4'413.75	3'849.05	179'000	4'922.50	4'422.60
161'000	4'427.50	3'864.95	179'500	4'936.25	4'438.45
161'500	4'441.25	3'879.50	180'000	4'950.00	4'453.15
162'000	4'455.00	3'895.40	180'500	4'963.75	4'469.00
162'500	4'468.75	3'911.30	181'000	4'977.50	4'484.85
163'000	4'482.50	3'927.15	181'500	4'991.25	4'500.70
163'500	4'496.25	3'941.80	182'000	5'005.00	4'515.40
164'000	4'510.00	3'957.65	182'500	5'018.75	4'531.20
164'500	4'523.75	3'973.55	183'000	5'032.50	4'547.05
165'000	4'537.50	3'988.15	183'500	5'046.25	4'561.75
165'500	4'551.25	4'004.05	184'000	5'060.00	4'577.60
166'000	4'565.00	4'019.90	184'500	5'073.75	4'593.45
166'500	4'578.75	4'035.80	185'000	5'087.50	4'609.30
167'000	4'592.50	4'050.40	185'500	5'101.25	4'624.00
167'500	4'606.25	4'066.25	186'000	5'115.00	4'639.80
168'000	4'620.00	4'082.15	186'500	5'128.75	4'655.65
168'500	4'633.75	4'096.75	187'000	5'142.50	4'670.35
169'000	4'647.50	4'112.65	187'500	5'156.25	4'686.20
169'500	4'661.25	4'128.50	188'000	5'170.00	4'702.05
170'000	4'675.00	4'143.15	188'500	5'183.75	4'716.75
170'500	4'688.75	4'159.00	189'000	5'197.50	4'732.60
171'000	4'702.50	4'174.90	189'500	5'211.25	4'748.40
171'500	4'716.25	4'190.75	190'000	5'225.00	4'764.25

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
190'500	5'238.75	4'779.00	209'000	5'747.50	5'360.15
191'000	5'252.50	4'794.80	209'500	5'761.25	5'376.50
191'500	5'266.25	4'810.65	210'000	5'775.00	5'392.85
192'000	5'280.00	4'825.35	210'500	5'788.75	5'408.00
192'500	5'293.75	4'841.20	211'000	5'802.50	5'424.35
193'000	5'307.50	4'857.00	211'500	5'816.25	5'440.70
193'500	5'321.25	4'871.75	212'000	5'830.00	5'455.90
194'000	5'335.00	4'887.60	212'500	5'843.75	5'472.25
194'500	5'348.75	4'903.40	213'000	5'857.50	5'488.60
195'000	5'362.50	4'919.20	213'500	5'871.25	5'504.95
195'500	5'376.25	4'933.95	214'000	5'885.00	5'520.15
196'000	5'390.00	4'949.80	214'500	5'898.75	5'536.45
196'500	5'403.75	4'965.60	215'000	5'912.50	5'552.80
197'000	5'417.50	4'980.35	215'500	5'926.25	5'568.00
197'500	5'431.25	4'996.20	216'000	5'940.00	5'584.35
198'000	5'445.00	5'012.00	216'500	5'953.75	5'600.70
198'500	5'458.75	5'026.75	217'000	5'967.50	5'615.90
199'000	5'472.50	5'042.55	217'500	5'981.25	5'632.25
199'500	5'486.25	5'058.40	218'000	5'995.00	5'648.55
200'000	5'500.00	5'074.20	218'500	6'008.75	5'664.90
200'500	5'513.75	5'088.95	219'000	6'022.50	5'680.10
201'000	5'527.50	5'104.75	219'500	6'036.25	5'696.45
201'500	5'541.25	5'120.75	220'000	6'050.00	5'712.80
202'000	5'555.00	5'135.90	220'500	6'063.75	5'728.00
202'500	5'568.75	5'152.25	221'000	6'077.50	5'744.35
203'000	5'582.50	5'168.65	221'500	6'091.25	5'760.65
203'500	5'596.25	5'185.00	222'000	6'105.00	5'777.00
204'000	5'610.00	5'200.15	222'500	6'118.75	5'792.20
204'500	5'623.75	5'216.50	223'000	6'132.50	5'808.55
205'000	5'637.50	5'232.85	223'500	6'146.25	5'824.90
205'500	5'651.25	5'248.05	224'000	6'160.00	5'840.10
206'000	5'665.00	5'264.40	224'500	6'173.75	5'856.45
206'500	5'678.75	5'280.75	225'000	6'187.50	5'872.75
207'000	5'692.50	5'295.90	225'500	6'201.25	5'888.00
207'500	5'706.25	5'312.25	226'000	6'215.00	5'904.30
208'000	5'720.00	5'328.60	226'500	6'228.75	5'920.65
208'500	5'733.75	5'344.95	227'000	6'242.50	5'936.95

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227'500	6'256.25	5'952.20	246'000	6'765.00	6'544.25
228'000	6'270.00	5'968.55	246'500	6'778.75	6'560.55
228'500	6'283.75	5'984.85	247'000	6'792.50	6'576.85
229'000	6'297.50	6'000.10	247'500	6'806.25	6'592.15
229'500	6'311.25	6'016.40	248'000	6'820.00	6'608.45
230'000	6'325.00	6'032.75	248'500	6'833.75	6'624.75
230'500	6'338.75	6'048.00	249'000	6'847.50	6'640.05
231'000	6'352.50	6'064.30	249'500	6'861.25	6'656.35
231'500	6'366.25	6'080.60	250'000	6'875.00	6'672.65
232'000	6'380.00	6'096.95	250'500	6'888.75	6'688.95
232'500	6'393.75	6'112.20	251'000	6'902.50	6'704.25
233'000	6'407.50	6'128.50	251'500	6'916.25	6'720.55
233'500	6'421.25	6'144.80	252'000	6'930.00	6'736.85
234'000	6'435.00	6'160.10	252'500	6'943.75	6'752.15
234'500	6'448.75	6'176.40	253'000	6'957.50	6'768.45
235'000	6'462.50	6'192.70	253'500	6'971.25	6'784.75
235'500	6'476.25	6'208.00	254'000	6'985.00	6'800.05
236'000	6'490.00	6'224.30	254'500	6'998.75	6'816.35
236'500	6'503.75	6'240.60	255'000	7'012.50	6'832.65
237'000	6'517.50	6'256.90	255'500	7'026.25	6'848.90
237'500	6'531.25	6'272.20	256'000	7'040.00	6'864.25
238'000	6'545.00	6'288.50	256'500	7'053.75	6'880.55
238'500	6'558.75	6'304.80	257'000	7'067.50	6'896.80
239'000	6'572.50	6'320.10	257'500	7'081.25	6'912.15
239'500	6'586.25	6'336.40	258'000	7'095.00	6'928.45
240'000	6'600.00	6'352.70	258'500	7'108.75	6'944.90
240'500	6'613.75	6'369.00	259'000	7'122.50	6'961.75
241'000	6'627.50	6'384.30	259'500	7'136.25	6'977.45
241'500	6'641.25	6'400.60	260'000	7'150.00	6'994.30
242'000	6'655.00	6'416.90	260'500	7'163.75	7'011.10
242'500	6'668.75	6'432.15	261'000	7'177.50	7'026.80
243'000	6'682.50	6'448.50	261'500	7'191.25	7'043.65
243'500	6'696.25	6'464.80	262'000	7'205.00	7'060.50
244'000	6'710.00	6'480.05	262'500	7'218.75	7'076.20
244'500	6'723.75	6'496.35	263'000	7'232.50	7'093.05
245'000	6'737.50	6'512.65	263'500	7'246.25	7'109.85
245'500	6'751.25	6'528.95	264'000	7'260.00	7'126.70

Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer	Steuerbares Einkommen	Alleinstehende Einfache Steuer	Verheiratete Einfache Steuer
264'500	7'273.75	7'142.45	281'500	7'741.25	7'703.60
265'000	7'287.50	7'159.25	282'000	7'755.00	7'720.40
265'500	7'301.25	7'176.10	282'500	7'768.75	7'737.20
266'000	7'315.00	7'191.80	283'000	7'782.50	7'753.00
266'500	7'328.75	7'208.65	283'500	7'796.25	7'769.80
267'000	7'342.50	7'225.45	284'000	7'810.00	7'786.60
267'500	7'356.25	7'241.20	284'500	7'823.75	7'802.35
268'000	7'370.00	7'258.00	285'000	7'837.50	7'819.20
268'500	7'383.75	7'274.85	285'500	7'851.25	7'836.00
269'000	7'397.50	7'291.70	286'000	7'865.00	7'851.75
269'500	7'411.25	7'307.40	286'500	7'878.75	7'868.55
270'000	7'425.00	7'324.25	287'000	7'892.50	7'885.40
270'500	7'438.75	7'341.05	287'500	7'906.25	7'902.20
271'000	7'452.50	7'356.80	288'000	7'920.00	7'917.95
271'500	7'466.25	7'373.60	288'300	7'928.25	7'928.25
272'000	7'480.00	7'390.45			
272'500	7'493.75	7'406.20			
273'000	7'507.50	7'423.00			
273'500	7'521.25	7'439.85			
274'000	7'535.00	7'456.65			
274'500	7'548.75	7'472.40			
275'000	7'562.50	7'489.20			
275'500	7'576.25	7'506.05			
276'000	7'590.00	7'521.80			
276'500	7'603.75	7'538.60			
277'000	7'617.50	7'555.40			
277'500	7'631.25	7'572.25			
278'000	7'645.00	7'588.00			
278'500	7'658.75	7'604.80			
279'000	7'672.50	7'621.60			
279'500	7'686.25	7'637.40			
280'000	7'700.00	7'654.20			
280'500	7'713.75	7'671.00			
281'000	7'727.50	7'686.80			

¹ Fassung gemäss Landratsbeschluss vom 17. März 2010, A 2010, 501, 1348; in Kraft seit 1. Januar 2011