

Anhang «effort 14+»: Veränderung Steuerbelastung

Natürliche Personen

Verheiratetentarif

Steuerbares Einkommen	Veränderung 1%	Veränderung 2%	Veränderung 3%	Veränderung 5%
10'000	0.00	0.00	0.00	0.00
20'000	1.30	2.65	4.00	6.70
30'000	4.60	9.20	13.80	23.00
40'000	8.90	17.85	26.80	44.70
50'000	14.20	28.40	42.60	71.00
60'000	20.15	40.35	60.55	100.95
70'000	27.10	54.15	81.20	135.30
80'000	34.10	68.15	102.20	170.30
90'000	41.10	82.15	123.20	205.30
100'000	48.90	97.75	146.60	244.30
110'000	56.85	113.70	170.55	284.25
120'000	64.90	129.75	194.60	324.30
130'000	73.60	147.15	220.70	367.80
140'000	82.55	165.10	247.65	412.75
190'000	129.65	259.25	388.90	648.15
240'000	181.15	362.30	543.45	905.75
290'000	236.70	473.35	710.00	1'183.30
340'000	296.70	593.35	890.05	1'483.40
390'000	360.20	720.45	1'080.70	1'801.20
440'000	425.30	850.55	1'275.80	2'126.30
490'000	490.20	980.45	1'470.70	2'451.20
540'000	555.20	1'110.45	1'665.65	2'776.10
590'000	620.30	1'240.55	1'860.80	3'101.30
640'000	685.20	1'370.45	2'055.70	3'426.20
690'000	750.25	1'500.45	2'250.70	3'751.15
740'000	815.25	1'630.50	2'445.75	4'076.25
790'000	880.25	1'760.45	2'640.65	4'401.05
840'000	945.25	1'890.50	2'835.75	4'726.25
890'000	1'010.25	2'020.45	3'030.70	5'051.15
940'000	1'075.30	2'150.55	3'225.80	5'376.30
1'000'000	1'153.20	2'306.40	3'459.60	5'766.00
1'500'000	1'803.15	3'606.30	5'409.45	9'015.75
2'000'000	2'453.20	4'906.40	7'359.60	12'266.00
3'000'000	3'753.00	7'506.00	11'259.00	18'765.00
5'000'000	6'353.00	12'706.00	19'059.00	31'765.00
10'000'000	12'853.00	25'706.00	38'559.00	64'265.00

Steuerbares Vermögen	Veränderung 1%	Veränderung 2%	Veränderung 3%	Veränderung 5%
100'000	0.00	0.00	0.00	0.00
200'000	0.25	0.45	0.70	1.15
300'000	0.70	1.45	2.15	3.60
400'000	1.30	2.60	3.90	6.50
500'000	2.30	4.60	6.90	11.50
600'000	3.30	6.60	9.90	16.50
700'000	4.30	8.60	12.90	21.50
800'000	5.40	10.85	16.30	27.20
900'000	6.90	13.85	20.80	34.70
1'000'000	8.45	16.90	25.35	42.25
1'200'000	11.40	22.85	34.30	57.20
1'400'000	14.55	29.05	43.55	72.55
1'600'000	18.55	37.05	55.55	92.55
1'800'000	22.55	45.05	67.55	112.55
2'000'000	26.50	53.05	79.55	132.60
3'000'000	49.95	99.90	149.85	249.75
4'000'000	78.80	157.55	236.30	393.80
5'000'000	108.75	217.50	326.25	543.75
6'000'000	138.80	277.55	416.35	693.90
7'000'000	168.75	337.55	506.30	843.85
8'000'000	198.70	397.45	596.15	993.60
9'000'000	228.80	457.55	686.35	1'143.90
10'000'000	258.70	517.40	776.10	1'293.50
12'000'000	318.70	637.45	956.15	1'593.60
14'000'000	378.70	757.40	1'136.10	1'893.50
16'000'000	438.70	877.45	1'316.15	2'193.60
18'000'000	498.80	997.55	1'496.35	2'493.90
20'000'000	558.60	1'117.20	1'675.80	2'793.00
25'000'000	708.75	1'417.50	2'126.25	3'543.75
30'000'000	858.60	1'717.20	2'575.80	4'293.00

Grundtarif

Steuerbares Einkommen	Veränderung 1%	Veränderung 2%	Veränderung 3%	Veränderung 5%
10'000	0.70	1.35	2.00	3.30
20'000	3.95	7.85	11.75	19.55
30'000	8.55	17.05	25.60	42.65
40'000	14.20	28.45	42.70	71.20
50'000	20.85	41.75	62.60	104.35
60'000	28.30	56.55	84.80	141.30
70'000	36.30	72.55	108.80	181.30
80'000	45.00	89.95	134.90	224.80
90'000	53.95	107.90	161.85	269.75
100'000	63.00	125.95	188.90	314.80
110'000	72.40	144.80	217.20	362.00
120'000	82.40	164.80	247.20	412.00
130'000	92.40	184.80	277.20	462.00
140'000	102.65	205.25	307.90	513.15
190'000	157.75	315.50	473.25	788.75
240'000	217.75	435.50	653.25	1088.75
290'000	281.25	562.55	843.80	1406.35
340'000	346.25	692.50	1'038.75	1731.25
390'000	411.25	822.50	1'233.75	2056.25
440'000	476.25	952.50	1'428.75	2381.25
490'000	541.25	1'082.50	1'623.75	2706.25
540'000	606.25	1'212.50	1'818.75	3031.25
590'000	671.20	1'342.45	2'013.70	3356.20
640'000	736.25	1'472.50	2'208.75	3681.25
690'000	801.20	1'602.45	2'403.65	4006.10
740'000	866.20	1'732.45	2'598.70	4331.20
790'000	931.25	1'862.50	2'793.75	4656.25
840'000	945.25	1'890.50	2'835.75	4726.25
890'000	1'061.25	2'122.45	3'183.70	5306.15
940'000	1'126.25	2'252.45	3'378.65	5631.05
1'000'000	1'204.20	2'408.40	3'612.60	6021.00
1'500'000	1'854.15	3'708.30	5'562.45	9270.75
2'000'000	2'504.20	5'008.40	7'512.60	12521.00
3'000'000	3'804.00	7'608.00	11'412.00	19020.00
5'000'000	6'404.00	12'808.00	19'212.00	32020.00
10'000'000	12'904.00	25'808.00	38'712.00	64520.00

Steuerbares Vermögen	Veränderung 1%	Veränderung 2%	Veränderung 3%	Veränderung 5%
100'000	0.15	0.25	0.35	0.55
200'000	0.65	1.25	1.85	3.05
300'000	1.15	2.25	3.35	5.55
400'000	2.05	4.15	6.20	10.35
500'000	3.05	6.15	9.20	15.35
600'000	4.05	8.15	12.20	20.35
700'000	5.10	10.20	15.30	25.50

800'000	6.60	13.20	19.80	33.00
900'000	8.10	16.20	24.30	40.50
1'000'000	9.60	19.20	28.80	48.00
1'200'000	12.60	25.20	37.80	63.00
1'400'000	16.00	32.05	48.10	80.20
1'600'000	20.00	40.05	60.10	100.20
1'800'000	24.00	48.05	72.10	120.20
2'000'000	28.00	56.05	84.10	140.20
3'000'000	51.85	103.75	155.60	259.35
4'000'000	81.10	162.15	243.25	405.40
5'000'000	111.05	222.10	333.15	555.25
6'000'000	141.10	282.15	423.20	705.30
7'000'000	171.10	342.15	513.25	855.40
8'000'000	201.00	402.05	603.10	1'005.20
9'000'000	231.05	462.05	693.10	1'155.15
10'000'000	261.00	522.00	783.00	1'305.00
12'000'000	321.00	642.00	963.00	1'605.00
14'000'000	381.10	762.15	1'143.25	1'905.40
16'000'000	441.00	881.95	1'322.90	2'204.80
18'000'000	500.90	1'001.85	1'502.80	2'504.70
20'000'000	561.00	1'122.00	1'683.00	2'805.00
25'000'000	711.00	1'422.00	2'133.00	3'555.00
30'000'000	861.00	1'722.00	2'583.00	4'305.00

Juristische Personen

Steuerbarer Reingewinn	Veränderung 1%	Veränderung 2%	Veränderung 3%	Veränderung 5%
10'000	8.00	16.00	24.00	40.00
20'000	16.00	32.00	48.00	80.00
30'000	24.00	48.00	72.00	120.00
40'000	32.00	64.00	96.00	160.00
50'000	40.00	80.00	120.00	200.00
60'000	48.00	96.00	144.00	240.00
70'000	56.00	112.00	168.00	280.00
80'000	64.00	128.00	192.00	320.00
90'000	72.00	144.00	216.00	360.00
100'000	80.00	160.00	240.00	400.00
150'000	120.00	240.00	360.00	600.00
200'000	160.00	320.00	480.00	800.00
250'000	200.00	400.00	600.00	1'000.00
300'000	240.00	480.00	720.00	1'200.00
350'000	280.00	560.00	840.00	1'400.00
400'000	320.00	640.00	960.00	1'600.00
450'000	360.00	720.00	1'080.00	1'800.00
500'000	400.00	800.00	1'200.00	2'000.00
550'000	440.00	880.00	1'320.00	2'200.00
600'000	480.00	960.00	1'440.00	2'400.00
650'000	520.00	1'040.00	1'560.00	2'600.00
700'000	560.00	1'120.00	1'680.00	2'800.00
750'000	600.00	1'200.00	1'800.00	3'000.00
800'000	640.00	1'280.00	1'920.00	3'200.00
850'000	680.00	1'360.00	2'040.00	3'400.00
900'000	720.00	1'440.00	2'160.00	3'600.00
950'000	760.00	1'520.00	2'280.00	3'800.00
1'000'000	800.00	1'600.00	2'400.00	4'000.00
1'500'000	1'200.00	2'400.00	3'600.00	6'000.00
2'000'000	1'600.00	3'200.00	4'800.00	8'000.00
2'500'000	2'000.00	4'000.00	6'000.00	10'000.00
3'000'000	2'400.00	4'800.00	7'200.00	12'000.00
3'500'000	2'800.00	5'600.00	8'400.00	14'000.00
4'000'000	3'200.00	6'400.00	9'600.00	16'000.00
4'500'000	3'600.00	7'200.00	10'800.00	18'000.00
5'000'000	4'000.00	8'000.00	12'000.00	20'000.00
5'500'000	4'400.00	8'800.00	13'200.00	22'000.00
6'000'000	4'800.00	9'600.00	14'400.00	24'000.00
6'500'000	5'200.00	10'400.00	15'600.00	26'000.00
7'000'000	5'600.00	11'200.00	16'800.00	28'000.00
7'500'000	6'000.00	12'000.00	18'000.00	30'000.00
10'000'000	8'000.00	16'000.00	24'000.00	40'000.00