

Grenzsteuersätze für **Verheiratete** auf dem steuerbaren Einkommen

Einkommenssteuern Bund, Kanton, Gemeinde inkl. Kirche (katholisch) in % der letzten 1'000 Franken des steuerbaren Einkommens. Stand: 2009

	Steuerbares Einkommen in Franken				
	50'000	100'000	150'000	250'000	500'000
Aarau	15.2%	25.5%	34.5%	35.6%	36.9%
Altdorf	17.3%	21.3%	28.3%	28.3%	28.3%
Appenzell	14.5%	21.1%	29.0%	29.0%	27.3%
Basel	27.4%	31.4%	38.4%	38.4%	41.1%
Bellinzona	17.7%	31.4%	38.8%	41.7%	42.3%
Bern	20.7%	29.7%	41.0%	41.9%	44.3%
Chur	18.1%	26.6%	34.3%	35.6%	35.8%
Delsberg	25.3%	32.8%	39.7%	45.0%	45.5%
Frauenfeld	21.1%	26.3%	34.9%	37.8%	39.5%
Fribourg	20.6%	30.2%	37.7%	43.6%	37.9%
Genf	25.9%	34.3%	44.0%	46.6%	48.8%
Glarus	15.3%	26.9%	35.9%	38.4%	39.7%
Herisau	19.8%	26.1%	34.0%	35.6%	33.2%
Lausanne	20.2%	28.7%	39.4%	42.9%	48.6%
Liestal	16.8%	30.3%	40.4%	43.2%	44.6%
Luzern	18.7%	26.4%	35.3%	37.3%	37.2%
Neuenburg	27.6%	35.3%	46.4%	48.2%	42.4%
Sarnen	15.6%	19.6%	26.6%	26.6%	26.6%
Schaffhausen	16.2%	25.8%	37.2%	37.3%	35.2%
Schwyz	14.5%	20.2%	27.4%	27.4%	26.4%
Sitten	16.0%	25.9%	40.7%	40.0%	38.5%
Solothurn	21.7%	30.5%	38.7%	41.2%	41.2%
St. Gallen	18.7%	28.3%	41.0%	41.0%	38.1%
Stans	18.1%	21.8%	29.4%	31.2%	29.8%
Zug	12.6%	18.2%	26.7%	28.2%	25.2%
Zürich	16.0%	24.7%	33.7%	38.3%	43.5%

Grenzsteuersätze für **Alleinstehende** auf dem steuerbaren Einkommen

Einkommenssteuern Bund, Kanton, Gemeinde inkl. Kirche (katholisch) in % der letzten 1'000 Franken des steuerbaren Einkommens. Stand: 2009

	Steuerbares Einkommen in Franken				
	50'000	100'000	150'000	250'000	500'000
Aarau	22.2%	30.3%	33.7%	37.0%	38.2%
Altdorf	17.9%	24.1%	26.3%	28.5%	28.5%
Appenzell	17.7%	24.8%	26.3%	27.5%	27.5%
Basel	28.0%	34.2%	36.4%	41.3%	41.3%
Bellinzona	24.6%	33.8%	37.2%	41.3%	43.7%
Bern	24.6%	36.2%	39.9%	43.5%	44.5%
Chur	23.4%	30.3%	33.6%	35.9%	36.5%
Delsberg	30.2%	39.9%	42.2%	45.8%	46.2%
Frauenfeld	23.2%	32.3%	36.1%	39.7%	39.7%
Fribourg	24.7%	35.4%	42.2%	38.2%	38.1%
Genf	29.4%	38.3%	42.1%	46.7%	49.0%
Glarus	20.4%	32.4%	35.2%	38.6%	37.3%
Herisau	21.2%	29.8%	33.5%	35.7%	33.4%
Lausanne	23.6%	37.9%	42.6%	48.4%	49.5%
Liestal	27.0%	38.4%	41.6%	44.8%	46.0%
Luzern	21.3%	31.1%	33.3%	37.4%	37.2%
Neuenburg	31.0%	41.3%	45.5%	42.6%	42.6%
Sarnen	16.2%	22.4%	24.6%	26.8%	26.8%
Schaffhausen	22.7%	33.4%	37.8%	35.3%	35.4%
Schwyz	16.0%	23.1%	25.3%	26.6%	26.6%
Sitten	24.1%	39.3%	38.7%	40.2%	38.7%
Solothurn	25.9%	37.0%	39.3%	41.5%	38.9%
St. Gallen	25.0%	36.8%	39.0%	38.3%	38.3%
Stans	19.0%	25.6%	28.8%	30.1%	29.4%
Zug	14.7%	23.3%	23.2%	25.4%	25.4%
Zürich	19.0%	32.0%	36.3%	43.1%	42.6%