

Steuerbelastung des Einkommens 2017

Vergleich zwischen dem Kanton Basel-Stadt und den Kantonen Basel-Landschaft, Aargau, Solothurn und Zürich

Die Berufskostenpauschalen, der Zweitverdienereffekt, der Versicherungsabzug sowie die Sozialabzüge und die Freibeträge sind in der Steuerberechnung berücksichtigt.
Die Personalsteuer ist bei den Kantonen Solothurn und Zürich in der Steuerbelastung eingerechnet.

Haushalte ohne Kinder

Einzelperson, ohne Kinder, erwerbstätig

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arlenheim (BL)		Binningen (BL)		Sissach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0	0	157	1	160	1	170	1	178	1	495	2	536	3	880	4
25'000	223	1	200	1	198	1	599	2	611	2	648	3	681	3	941	4	1'179	5	1'514	6
30'000	1'335	4	1'188	4	1'188	4	1'202	4	1'193	4	1'292	4	1'357	5	1'511	5	1'880	6	2'466	7
35'000	2'448	7	2'203	6	2'178	6	1'910	5	1'950	6	2'068	6	2'174	6	2'207	6	2'664	8	3'466	9
40'000	3'560	9	3'204	8	3'168	8	2'731	7	2'781	7	2'957	7	3'108	8	3'266	7	3'942	9	5'066	11
50'000	5'785	12	5'207	10	5'149	10	4'617	9	4'713	9	4'999	10	5'254	11	5'393	10	6'539	11	8'466	13
60'000	8'010	13	7'299	12	7'129	12	6'667	11	6'805	11	7'219	12	7'587	13	7'802	12	9'422	13	12'266	15
70'000	10'235	15	9'212	13	9'109	13	8'828	13	9'010	13	9'558	14	10'045	14	10'438	14	12'666	15	16'566	18
75'000	11'348	15	10'213	14	10'099	13	9'944	13	10'150	14	10'767	14	11'316	15	11'740	15	14'266	16	18'666	20
80'000	12'460	16	11'214	14	11'089	14	11'083	14	11'312	14	12'000	15	12'612	16	13'088	16	15'566	17	20'566	22
90'000	14'885	16	13'217	15	13'070	15	13'420	15	13'698	15	14'531	16	15'271	17	15'844	17	19'466	20	25'466	26
100'000	16'910	17	15'219	15	15'050	15	15'830	16	16'157	16	17'140	17	18'013	18	18'841	18	22'866	22	29'766	30
120'000	21'360	18	19'224	16	19'016	16	20'813	17	21'243	18	22'535	19	23'684	20	24'537	20	29'866	25	39'666	38
125'000	22'473	18	20'225	16	20'001	16	22'072	18	22'529	18	23'899	19	25'117	20	26'066	21	31'966	27	42'566	40
130'000	23'586	18	21'227	16	20'991	16	23'335	18	23'818	18	25'266	19	26'553	20	27'466	21	34'066	28	45'466	42
140'000	25'810	18	23'229	17	22'971	16	25'969	18	26'404	19	28'010	20	29'437	21	30'966	22	37'166	31	48'366	46
150'000	28'035	19	25'232	17	24'951	17	28'414	19	29'002	19	30'765	21	32'333	22	34'266	23	41'266	34	53'266	50
160'000	30'260	19	27'234	17	26'931	17	30'969	19	31'610	20	33'532	21	35'241	22	37'166	24	44'166	35	58'166	54
175'000	33'588	19	30'238	17	29'922	17	34'820	20	35'541	20	37'702	22	39'623	23	41'066	25	49'066	38	65'066	60
180'000	34'710	19	31'339	17	30'922	17	36'108	20	36'856	20	39'097	22	41'069	23	43'066	26	51'066	40	67'066	62
200'000	39'160	20	35'244	18	34'852	17	41'282	21	42'136	21	44'699	22	46'976	23	49'266	27	58'066	45	77'066	72
250'000	51'260	21	46'134	18	45'621	18	54'345	22	55'469	22	58'943	24	61'841	25	64'702	28	77'066	45	100'066	92
300'000	64'260	21	57'834	19	57'191	19	67'563	23	68'960	23	73'154	24	76'882	26	80'666	29	91'066	48	120'066	110
400'000	90'260	21	81'234	20	80'331	20	94'364	24	96'316	24	102'173	26	107'379	27	111'466	30	124'066	56	160'066	148
500'000	116'260	23	104'634	21	103'471	21	121'551	24	124'066	25	131'110	26	138'316	28	144'466	31	164'066	63	210'066	188
1'000'000	246'260	25	221'634	22	219'171	22	261'246	26	266'651	27	282'866	28	297'280	30	308'266	31	354'066	67	460'066	240
5'000'000	1'286'260	26	1'157'634	23	1'144'771	23	1'344'678	27	1'372'499	27	1'455'962	29	1'530'151	31	1'604'466	32	1'882'066	41	2'460'066	216
10'000'000	2'586'260	26	2'327'634	23	2'301'771	23	2'696'628	27	2'750'379	28	2'917'632	29	3'066'301	31	3'216'466	32	3'704'066	41	4'960'066	446

Rentner-Einzelperson, ohne Kinder, nicht erwerbstätig

Rente	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arlenheim (BL)		Binningen (BL)		Sissach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	378	2	340	1	337	1	120	0	122	0	130	1	136	1	1223	5	829	3	977	4
30'000	1'491	5	1'342	4	1'327	4	1'122	4	1'146	4	1'215	4	1'277	4	1'871	6	1'208	4	1'467	5
35'000	2'603	7	2'343	7	2'317	7	2'140	6	2'184	6	2'317	7	2'435	7	2'602	7	2'916	8	3'516	9
40'000	3'716	9	3'344	8	3'307	8	2'986	7	3'050	8	3'238	8	3'401	9	3'801	9	4'381	10	5'381	12
50'000	5'941	12	5'347	11	5'287	11	4'309	10	4'439	10	5'010	11	5'168	11	5'663	11	6'463	12	7'963	15
60'000	8'166	14	7'349	12	7'288	12	5'736	12	5'876	12	6'515	13	6'738	13	7'383	13	8'383	14	10'383	18
70'000	10'391	15	9'352	13	9'248	13	6'912	13	7'120	13	7'938	14	8'161	14	8'806	14	10'006	15	12'406	20
75'000	11'503	15	10'353	14	10'238	14	7'487	14	7'720	14	8'557	15	8'780	15	9'425	15	10'725	16	13'325	22
80'000	12'616	16	11'354	14	11'228	14	8'062	14	8'314	14	9'194	15	9'417	15	10'062	16	11'462	17	14'242	24
90'000	14'841	16	13'357	15	13'208	15	9'637	15	9'900	15	10'906	16	11'129	16	11'928	17	13'728	19	17'148	28
100'000	17'066	17	15'359	15	15'189	15	10'812	16	11'083	16	12'206	17	12'429	17	13'447	18	15'227	20	19'047	32
120'000	21'516	18	19'364	16	19'149	16	13'487	17	13'750	17	15'233	18	15'456	18	16'671	19	19'061	22	24'461	38
125'000	22'628	18	20'365	16	20'139	16	14'062	17	14'323	17	15'818	18	16'041	18	17'250	19	19'760	23	25'560	40
130'000	23'741	18	21'367	16	21'129	16	14'637	17	14'898	17	16'573	18	16'792	18	17'967	19	20'469	24	26'669	41
140'000	25'966	19	23'369	17	23'101	17	15'212	17	15'473	17	17'318	19	17'541	19	18'752	20	21'469	25	28'669	44
150'000	28'191	19	25'372	17	25'099	17	15'787	17	16'044	17	18'183	19	18'406	19	19'797	21	22'469	26	30'669	46
160'000	30'416	19	27'374	17	27'074	17	16'362	17	16'623	17	18'928	20	19'151	20	20'542	21	23'469	27	32'669	48
175'000	33'753	19	30'378	17	30'040	17	16'937	18	17'184	18	19'869	21	20'092	21	21'487	22	24'469	28	35'669	50
180'000	34'866	19	31'379	17	31'031	17	17'184	18	17'435	18	20'011	21	20'243	21	21'639	22	25'469	29	36'669	51
200'000	39'316	20	35'384	18	34'991	17	18'411	19	18'662	19	21'943	22	22'166	22	23'566	23	27'469	30	40'669	54
250'000	51'442	21	45'788	19	45'783	18	20'187	20	20'438	20	24'011	23	24'262	23	25'866	24	30'469	32	44'669	58
300'000	64'442	21	57'998	19	57'953	19	21'462	21	21'713	21	25'944	24	26'195	24	28'066	25	33'469	33	57'669	70
400'000	90'442	23	81'398	20	80'493	20	23'737	22	24'088	22	29'011	26	29'262	26	31'466	26	37'469	35	79'669	92
500'000	116'442	23	104'798	21	103'633	21	25'012	22	25'263	22	30'944	27	31'195	27	33'666	27	40'469	36	103'669	105
1'000'000	246'442	25	221'798	22	219'333	22	26'167	23	26'418	23	32'866	28	33'117	28	35'866	28	43'469	37	123'669	118
5'000'000	1'286'442	26	1'157'798	23	1'144'933	23	27'502	24	27'753	24	34'766	29	35'217	29	38'666	29	46'469	38	153'669	131
10'000'000	2'586'442	26	2'327'798	23	2'301'933	23	28'597	24	28'848	24	36'666	29	37'117	29	40'666	29	48'469	39	303'669	249

Ehepaar, ohne Kinder, nur ein Gatte erwerbstätig (100% : 0%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arlenheim (BL)		Binningen (BL)		Sissach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0															

Konkubinatspaar, ohne Kinder, nur ein Partner erwerbstätig (100% : 0%)

Nettolohn	Basel (BS)			Riehen (BS)			Bettingen (BS)			Ariesheim (BL)			Binningen (BL)			Sissach (BL)			Liestal (BL)			Rheinfelden (AG)			Dornach (SO)			Zürich (ZH)		
	in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %				
20'000	0	0		0	0		0	0		157	1		160	1		170	1		178	1		991	5		566	3		471	2	
25'000	223	1		200	1		198	1		599	2		611	2		648	3		681	3		1'881	8		1'209	5		878	4	
30'000	1'335	4		1'202	4		1'188	4		1'193	4		1'218	4		1'292	4		1'357	5		3'022	10		1'910	6		1'338	4	
35'000	2'448	7		2'203	6		2'178	6		1'910	5		1'950	6		2'068	6		2'174	6		4'414	13		2'694	8		1'985	5	
40'000	3'560	9		3'204	8		3'168	8		2'731	7		2'788	7		2'957	7		3'108	8		5'931	15		3'572	9		2'470	6	
50'000	5'785	12		5'207	10		5'149	10		4'617	9		4'713	9		4'999	10		5'254	11		9'348	19		5'423	11		3'806	8	
60'000	8'010	13		7'209	12		7'129	12		6'667	11		6'805	11		7'219	12		7'587	13		13'032	22		7'332	12		5'339	9	
70'000	10'235	15		9'212	13		9'109	13		8'828	13		9'101	13		9'558	14		10'045	14		16'860	24		9'272	13		7'043	10	
75'000	11'348	15		10'213	14		10'099	13		9'944	13		10'150	14		10'767	14		11'316	15		18'799	25		10'223	14		7'893	11	
80'000	12'460	16		11'214	14		11'089	14		11'083	14		11'312	14		12'000	15		12'612	16		20'776	26		11'216	14		8'771	11	
90'000	14'585	16		13'217	15		13'070	15		13'420	15		13'698	15		14'531	16		15'271	17		24'729	27		13'213	15		10'683	12	
100'000	16'910	17		15'219	15		15'050	15		15'830	16		16'157	16		17'140	17		18'103	18		28'682	29		15'209	15		12'595	13	
120'000	21'360	18		19'224	16		19'010	16		20'813	17		21'243	18		22'535	19		23'684	20		36'875	31		19'499	16		16'585	14	
125'000	22'473	18		20'225	16		20'001	16		22'072	18		22'509	18		23'899	19		25'117	20		38'953	31		20'592	16		17'647	14	
130'000	23'585	18		21'227	16		20'991	16		23'335	18		23'818	18		25'563	19		26'553	20		41'031	32		21'686	17		18'709	14	
140'000	25'810	18		23'229	17		22'971	16		25'869	18		26'404	19		28'101	20		29'437	21		45'273	32		23'917	17		20'877	15	
150'000	28'035	19		25'232	17		24'951	17		28'414	19		29'002	19		30'765	21		32'333	22		49'557	33		26'171	17		23'177	15	
160'000	30'260	19		27'234	17		26'931	17		30'969	19		31'610	20		33'532	21		35'241	22		53'842	34		28'425	18		25'586	16	
175'000	33'598	19		30'238	17		29'902	17		34'920	20		35'541	20		37'702	22		39'623	23		60'442	35		31'806	18		29'199	17	
180'000	34'710	19		31'239	17		30'892	17		36'108	20		36'856	20		39'097	22		41'089	23		62'689	35		32'933	18		30'404	17	
200'000	39'160	20		35'244	18		34'852	17		41'282	21		42'136	21		44'699	22		46'976	23		71'676	36		37'441	19		35'309	18	
250'000	51'260	21		46'134	18		45'621	18		54'345	22		55'469	22		58'843	24		61'841	25		94'143	38		48'711	19		48'449	19	
300'000	64'260	21		57'834	19		57'191	19		67'563	23		69'960	23		73'154	24		76'882	26		116'611	39		59'981	20		62'417	21	
400'000	90'260	23		81'234	20		80'331	20		94'364	24		96'316	24		102'173	26		107'378	27		163'077	41		80'898	20		80'987	23	
500'000	116'260	23		104'634	21		103'471	21		121'551	24		124'066	25		131'610	26		138'316	28		210'102	42		101'478	20		119'527	24	
1'000'000	246'260	25		221'634	22		219'171	22		261'246	26		266'651	27		282'866	28		297'280	30		445'227	45		204'378	20		261'707	26	
5'000'000	1'286'260	26		1'157'634	23		1'144'771	23		1'344'678	27		1'372'499	27		1'455'962	29		1'530'151	31		2'326'227	47		1'102'578	21		1'400'507	28	
10'000'000	2'586'260	26		2'327'634	23		2'301'771	23		2'694'628	27		2'750'732	28		2'917'632	29		3'066'301	31		4'677'477	47		2'056'578	21		2'824'007	28	

Konkubinatspaar, ohne Kinder, beide Partner erwerbstätig (70% : 30%)

Nettolohn	Basel (BS)			Riehen (BS)			Bettingen (BS)			Ariesheim (BL)			Binningen (BL)			Sissach (BL)			Liestal (BL)			Rheinfelden (AG)			Dornach (SO)			Zürich (ZH)		
	in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %		in CHF	in %	
20'000	0	0		0	0		0	0		0	0		0	0		0	0		0	0		148	1		60	0		136	0	
25'000	0	0		0	0		0	0		0	0		0	0		0	0		0	0		332	1		285	1		306	1	
30'000	0	0		0	0		0	0		231	1		236	1		250	1		263	1		585	2		683	2		536	2	
35'000	111	0		100	0		99	0		547	2		558	2		592	2		622	2		926	3		1'140	3		834	2	
40'000	890	2		801	2		792	2		939	2		958	2		1'017	3		1'068	3		1'329	3		1'620	4		1'141	3	
50'000	2'448	5		2'203	4		2'178	4		1'910	4		1'950	4		2'068	4		2'174	4		2'397	5		2'694	5		2'017	4	
60'000	4'005	7		3'605	6		3'564	6		3'085	5		3'149	5		3'341	6		3'511	6		3'664	6		4'207	7		3'024	5	
70'000	5'563	8		5'006	7		4'951	7		4'450	7		4'746	7		5'035	7		5'292	8		5'070	7		5'860	8		4'141	6	
75'000	6'341	8		5'707	8		5'644	8		5'474	7		5'588	7		5'927	8		6'229	8		5'835	8		6'694	9		4'800	6	
80'000	7'120	9		6'408	8		6'337	8		6'329	8		6'460	8		6'853	9		7'202	9		6'607	8		7'559	9		5'468	7	
90'000	9'345	10		8'411	9		8'317	9		8'124	9		8'292	9		8'797	10		9'245	10		8'246	9		9'343	10		6'639	8	
100'000	11'570	12		10'413	10		10'297	10		10'021	10		10'228	10		10'850	11		11'403	11		9'941	10		11'122	11		8'333	8	
120'000	16'020	13		14'418	12		14'258	12		14'075	12		14'367	12		15'240	13		16'017	13		13'532	11		14'822	12		11'482	10	
125'000	17'133	14		15'419	12		15'248	12		15'138	12		15'451	12		16'390	13		17'226	14		14'443	12		15'785	13		12'316	10	
130'000	18'245	14		16'421	13		16'238	12		16'218	12		16'533	13		17'560	14		18'455	14		15'361	12		16'748	13		13'165	10	
140'000	20'470	15		18'423	13		18'218	13		18'209	13		18'809	13		19'953	14		20'970	15		17'246	12		18'683	13		14'897	11	
150'000	22'695	15		20'426	14		20'199	13		20'701	14		21'129	14		22'414	15		23'556	16		19'131	13		20'651	14		16'630	11	
160'000	24'920	16		22'428	14		22'179	14		23'027	14		23'504	15		24'933	16		26'203	16		21'083	13		22'740	14		18'362	11	
175'000	28'258	16		25'432	15		25'149	14		26'560	15		27'110	15		28'758	16		30'224	17		24'088	14		25'874	15		21'257	12	
180'000	29'370	16		26'433	15		26'139	15		27'747	15		28'321	15		30'043	17		31'574	18		25'090	14		26'918	15		22'231	12	
200'000	33'820	17		30'438	15		30'100	15		32'536	16		33'209	17		35'228	18		37'023	19		29'152	15		31'189	16		26'168	13	
250'000	44'945	18		40'451	16		40'001	16		44'765	18		45'691	18		48'469	19		50'939	20		39'620	16		41'969	17		37'044	15	
300'000	56'970	19		50'463	17		49'902	17		57'301	19		58'496	19		62'043	21		65'204	21		50'449	17		52'848	18		48'572	16	

Ehepaar, 2 Kinder, nur ein Gatte erwerbstätig (100% : 0%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Ariesheim (BL)		Binningen (BL)		Sissach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60'000	312	1	280	0	277	0	285	0	291	0	309	1	324	1	1703	3	2432	4	961	2
70'000	2'537	4	2'283	3	2'257	3	1'732	2	1'788	3	1'876	3	1'971	3	2'796	4	3'855	6	1'874	3
75'000	3'649	5	3'284	4	3'248	4	2'535	3	2'588	3	2'745	4	2'885	4	3'405	5	4'615	7	2'406	3
80'000	4'762	6	4'285	5	4'238	5	3'385	4	3'455	4	3'665	5	3'852	5	4'107	5	5'407	7	2'961	4
90'000	6'987	8	6'288	7	6'218	7	5'215	6	5'323	6	5'647	6	5'934	7	5'530	6	7'118	8	4'235	5
100'000	9'212	9	8'290	8	8'199	8	7'171	7	7'319	7	7'764	8	8'160	8	7'152	7	9'523	9	5'654	6
120'000	13'662	11	12'295	10	12'159	10	11'277	9	11'510	10	12'210	10	12'832	11	10'573	9	12'559	10	8'528	7
125'000	14'774	12	13'297	11	13'149	11	12'340	10	12'595	10	13'361	11	14'042	11	11'460	9	13'510	11	9'373	7
130'000	15'887	12	14'298	11	14'139	11	13'415	10	13'693	11	14'526	11	15'266	12	12'347	9	14'460	11	10'223	8
140'000	18'112	13	16'300	12	16'119	12	15'605	11	15'927	11	16'898	12	17'757	13	14'250	10	16'401	12	11'957	9
150'000	20'337	14	18'303	12	18'099	12	17'640	12	18'209	12	19'317	13	20'301	14	16'183	11	18'361	12	13'709	9
160'000	22'562	14	20'305	13	20'080	13	20'120	13	20'536	13	21'785	14	22'895	14	18'147	11	20'360	13	15'549	10
175'000	25'899	15	23'309	13	23'050	13	23'614	13	24'103	13	25'569	15	26'872	15	21'203	12	23'447	13	18'505	11
180'000	27'012	15	24'310	14	24'040	14	24'798	14	25'311	14	26'851	15	28'219	16	22'223	12	24'476	14	19'491	11
200'000	31'462	16	28'315	14	28'001	14	29'621	15	30'234	15	32'073	16	33'707	17	26'298	13	28'592	14	23'433	12
250'000	42'587	17	38'328	15	37'902	15	42'111	17	42'982	17	45'596	18	47'919	19	36'768	15	39'681	16	34'330	14
300'000	53'712	18	48'340	16	47'803	16	54'796	18	55'929	19	59'330	20	62'354	21	47'479	16	50'951	17	46'204	15
400'000	75'962	19	68'395	17	67'606	17	80'534	20	82'201	21	87'199	22	91'843	23	69'496	17	73'491	18	72'373	18
500'000	97'764	20	89'788	18	88'790	18	108'892	21	109'869	22	115'489	23	121'374	24	91'964	18	96'331	19	100'943	20
1'000'000	229'764	23	206'788	20	204'980	20	241'980	24	246'067	25	261'031	26	274'332	27	207'822	21	201'127	20	243'193	24
5'000'000	1'268'764	25	1'142'788	23	1'130'990	23	1'337'382	27	1'365'052	27	1'448'062	29	1'521'848	30	1'148'322	23	1'024'327	20	1'381'993	28
10'000'000	2'568'764	26	2'312'788	23	2'287'090	23	2'682'332	27	2'742'932	27	2'909'732	29	3'057'998	31	2'323'947	23	2'053'327	21	2'805'493	28

Ehepaar, 2 Kinder, beide Gatten erwerbstätig (70% : 30%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Ariesheim (BL)		Binningen (BL)		Sissach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60'000	0	0	0	0	0	0	-36	0	-36	0	-39	0	-41	0	1'576	3	1'924	3	361	1
70'000	1'424	2	1'282	2	1'267	2	1'356	2	1'384	2	1'468	2	1'543	2	2'646	4	3'296	5	1'084	2
75'000	2'537	3	2'283	3	2'257	3	2'134	3	2'178	3	2'311	3	2'428	3	3'273	4	4'074	5	1'522	2
80'000	3'649	5	3'284	4	3'248	4	2'961	4	3'022	4	3'206	4	3'370	4	3'975	5	4'858	6	2'039	3
90'000	5'874	7	5'287	6	5'228	6	4'750	5	4'848	5	5'143	6	5'405	6	5'438	6	6'589	7	3'197	4
100'000	8'099	8	7'289	7	7'208	7	6'683	7	6'821	7	7'236	7	7'605	8	7'102	7	8'420	8	4'511	5
120'000	12'549	10	11'294	9	11'169	9	10'759	9	10'982	9	11'650	10	12'243	10	10'628	9	12'147	10	7'555	6
125'000	13'662	11	12'295	10	12'159	10	11'815	9	12'060	10	12'793	10	13'445	11	11'542	9	13'127	11	8'322	7
130'000	14'774	11	13'297	10	13'149	10	12'885	10	13'151	10	13'951	11	14'662	11	12'456	10	14'107	11	9'088	7
140'000	16'999	12	15'299	11	15'129	11	15'062	11	15'373	11	16'308	12	17'139	12	14'366	10	16'028	11	10'766	8
150'000	19'224	13	17'302	12	17'109	11	17'286	12	17'644	12	18'717	12	19'670	13	16'096	11	17'802	12	12'351	8
160'000	21'449	13	19'304	12	19'090	12	19'555	12	19'960	12	21'174	13	22'252	14	18'012	11	19'730	12	14'067	9
175'000	24'787	14	22'308	13	22'060	13	23'035	13	23'512	13	24'942	14	26'213	15	21'005	12	22'752	13	16'874	10
180'000	25'899	14	23'309	13	23'050	13	24'215	13	24'716	14	26'174	15	27'555	16	22'223	12	23'838	13	17'914	10
200'000	30'349	15	27'314	14	27'011	14	29'021	15	29'621	15	31'432	16	32'737	17	27'331	15	29'330	14	21'738	11
250'000	41'474	17	37'327	15	36'912	15	41'491	17	42'499	17	44'924	18	47'213	19	36'543	15	38'509	15	32'118	13
300'000	52'599	18	47'339	16	46'813	16	54'168	18	55'289	18	59'651	20	61'640	21	47'201	16	49'667	17	43'851	15
400'000	74'849	19	67'364	17	66'616	17	79'896	20	81'549	20	86'508	22	90'916	23	69'204	17	72'207	18	69'355	17
500'000	98'464	20	88'618	18	87'633	18	106'016	21	108'209	22	114'789	23	120'638	24	91'672	18	94'747	19	97'825	20
1'000'000	228'464	23	205'618	21	203'333	20	240'407	24	245'381	25	260'302	26	273'566	27	207'516	21	199'954	20	240'175	24
5'000'000	1'268'464	25	1'141'618	23	1'128'933	23	1'336'718	27	1'364'374	27	1'447'343	29	1'521'093	30	1'148'016	23	1'023'154	20	1'378'975	28
10'000'000	2'568'464	26	2'311'618	23	2'285'933	23	2'686'668	27	2'742'254	27	2'909'013	29	3'057'243	31	2'323'641	23	2'052'154	21	2'802'475	28

Ehepaar, 2 Kinder, beide Gatten erwerbstätig (50% : 50%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Ariesheim (BL)		Binningen (BL)		Sissach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60'000	0	0	0	0	0	0	-36	0	-36	0	-39	0	-41	0	1'576					

Konkubinatspaar, 2 Kinder, beide Partner erwerbstätig (50% : 50%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Ariesheim (BL)		Binningen (BL)		Sisach (BL)		Liestal (BL)		Rheinfelden (AG)		Dornach (SO)		Zürich (ZH)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	0	60	0	48	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86	0	60	0	48	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	190	1	60	0	48	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	332	1	285	1	48	0
40'000	0	0	0	0	0	0	157	0	160	0	170	0	178	0	495	1	566	1	48	0
50'000	223	0	200	0	198	0	599	1	611	1	648	1	681	1	941	2	1'209	2	166	0
60'000	1'335	2	1'202	2	1'188	2	1'193	2	1'218	2	1'292	2	1'357	2	1'572	3	1'910	3	490	1
70'000	2'448	3	2'203	3	2'178	3	1'910	3	1'950	3	2'068	3	2'174	3	2'391	3	2'694	4	1'110	2
75'000	3'004	4	2'703	4	2'673	4	2'309	3	2'357	3	2'500	3	2'627	4	2'861	4	3'131	4	1'489	2
80'000	3'649	5	3'284	4	3'248	4	2'731	3	2'788	3	2'957	4	3'108	4	3'359	4	3'817	5	1'888	2
90'000	5'874	7	5'287	6	5'228	6	3'642	4	3'717	4	3'943	4	4'144	5	4'485	5	5'262	6	2'810	3
100'000	8'999	8	7'289	7	7'208	7	4'617	5	4'713	5	4'999	5	5'254	5	5'690	6	6'781	7	3'626	4
120'000	12'549	10	11'294	9	11'169	9	7'223	6	7'373	6	7'821	7	8'220	7	8'428	7	10'046	8	6'200	5
125'000	13'862	11	12'295	10	12'159	10	8'106	6	8'274	7	8'777	7	9'224	7	9'173	7	10'879	9	6'857	5
130'000	14'774	11	13'297	10	13'149	10	9'010	7	9'196	7	9'755	8	10'253	8	9'918	8	11'730	9	7'558	6
140'000	16'999	12	15'299	11	15'129	11	10'975	8	11'100	8	11'775	8	12'375	9	11'477	8	13'459	10	8'953	6
150'000	19'224	13	17'302	12	17'109	11	12'814	9	13'079	9	13'875	9	14'582	10	13'089	9	15'170	10	10'400	7
160'000	21'449	13	19'304	12	19'090	12	14'821	9	15'127	9	16'047	10	16'865	11	14'787	9	17'004	11	11'946	7
175'000	24'787	14	22'308	13	22'060	13	17'949	10	18'320	10	19'434	11	20'424	12	17'334	10	19'785	11	14'336	8
180'000	25'899	14	23'309	13	23'050	13	19'020	11	19'414	11	20'594	11	21'644	12	18'229	10	20'735	12	15'148	8
200'000	30'349	15	27'314	14	27'011	14	23'400	12	23'884	12	25'336	13	26'627	13	21'827	11	24'537	12	18'547	9
250'000	41'474	17	37'327	15	36'912	15	34'841	14	35'562	14	37'724	15	39'646	16	31'302	13	34'532	14	27'432	11
300'000	52'599	18	47'339	16	46'813	16	46'707	16	47'673	16	50'572	17	53'149	18	41'348	14	44'962	15	37'396	12
400'000	74'949	19	67'364	17	66'616	17	71'393	18	72'870	18	77'301	19	81'240	20	62'543	16	66'487	17	59'467	15
500'000	98'074	20	88'267	18	87'296	17	96'960	19	98'966	19	104'985	21	110'334	22	84'268	17	88'896	18	83'586	17
1'000'000	228'464	23	205'618	21	203'333	20	228'739	23	233'471	23	247'669	25	260'289	26	197'464	20	198'013	20	221'832	22
5'000'000	1'268'464	25	1'141'618	23	1'128'933	23	1'332'650	27	1'360'222	27	1'442'938	29	1'516'464	30	1'136'281	23	1'102'359	20	1'360'432	27
10'000'000	2'568'464	26	2'311'618	23	2'285'933	23	2'682'600	27	2'738'102	27	2'904'608	29	3'052'614	31	2'311'906	23	2'052'359	21	2'783'932	28