

Die Quellensteuer auf dem Bruttobetrag der Kapitaleistung beträgt:

## Kapitaleistungen

Der anwendbare Tarif ist aus nachstehender Tabelle direkt ablesbar.

**Beispiel:** Die Quellensteuer auf einer Kapitaleistung von Fr. 152'000 beträgt Fr. 7'873.60 (Fr. 152'000 x 5.18%).

| Kapitaleistung |         | Steuer-<br>satz<br>% |
|----------------|---------|----------------------|
| von            | bis     |                      |
| 0              | 25'000  | 4.31                 |
| 25'001         | 30'000  | 4.35                 |
| 30'001         | 35'000  | 4.37                 |
| 35'001         | 40'000  | 4.39                 |
| 40'001         | 45'000  | 4.40                 |
| 45'001         | 50'000  | 4.41                 |
| 50'001         | 55'000  | 4.45                 |
| 55'001         | 60'000  | 4.48                 |
| 60'001         | 65'000  | 4.50                 |
| 65'001         | 70'000  | 4.53                 |
| 70'001         | 75'000  | 4.55                 |
| 75'001         | 80'000  | 4.59                 |
| 80'001         | 85'000  | 4.62                 |
| 85'001         | 90'000  | 4.66                 |
| 90'001         | 95'000  | 4.69                 |
| 95'001         | 100'000 | 4.71                 |
| 100'001        | 105'000 | 4.75                 |
| 105'001        | 110'000 | 4.79                 |
| 110'001        | 115'000 | 4.82                 |
| 115'001        | 120'000 | 4.85                 |
| 120'001        | 125'000 | 4.88                 |
| 125'001        | 130'000 | 4.94                 |
| 130'001        | 135'000 | 4.99                 |
| 135'001        | 140'000 | 5.04                 |
| 140'001        | 145'000 | 5.08                 |
| 145'001        | 150'000 | 5.12                 |
| 150'001        | 155'000 | 5.18                 |
| 155'001        | 160'000 | 5.23                 |
| 160'001        | 165'000 | 5.28                 |
| 165'001        | 170'000 | 5.34                 |
| 170'001        | 175'000 | 5.41                 |
| 175'001        | 180'000 | 5.50                 |
| 180'001        | 185'000 | 5.58                 |
| 185'001        | 190'000 | 5.67                 |
| 190'001        | 195'000 | 5.76                 |
| 195'001        | 200'000 | 5.84                 |
| 200'001        | 205'000 | 5.93                 |
| 205'001        | 210'000 | 6.00                 |
| 210'001        | 215'000 | 6.07                 |
| 215'001        | 220'000 | 6.15                 |
| 220'001        | 225'000 | 6.23                 |
| 225'001        | 230'000 | 6.29                 |
| 230'001        | 235'000 | 6.37                 |
| 235'001        | 240'000 | 6.43                 |
| 240'001        | 245'000 | 6.52                 |
| 245'001        | 250'000 | 6.57                 |
| 250'001        | 255'000 | 6.65                 |
| 255'001        | 260'000 | 6.72                 |
| 260'001        | 265'000 | 6.78                 |
| 265'001        | 270'000 | 6.85                 |
| 270'001        | 275'000 | 6.91                 |
| 275'001        | 280'000 | 6.99                 |
| 280'001        | 285'000 | 7.04                 |
| 285'001        | 290'000 | 7.12                 |
| 290'001        | 295'000 | 7.16                 |
| 295'001        | 300'000 | 7.23                 |
| 300'001        | 305'000 | 7.28                 |
| 305'001        | 310'000 | 7.36                 |

| Kapitaleistung |         | Steuer-<br>satz<br>% |
|----------------|---------|----------------------|
| von            | bis     |                      |
| 305'001        | 310'000 | 7.36                 |
| 310'001        | 315'000 | 7.42                 |
| 315'001        | 320'000 | 7.47                 |
| 320'001        | 325'000 | 7.55                 |
| 325'001        | 330'000 | 7.59                 |
| 330'001        | 335'000 | 7.67                 |
| 335'001        | 340'000 | 7.72                 |
| 340'001        | 345'000 | 7.79                 |
| 345'001        | 350'000 | 7.85                 |
| 350'001        | 355'000 | 7.93                 |
| 355'001        | 360'000 | 7.99                 |
| 360'001        | 365'000 | 8.06                 |
| 365'001        | 370'000 | 8.11                 |
| 370'001        | 375'000 | 8.19                 |
| 375'001        | 380'000 | 8.24                 |
| 380'001        | 385'000 | 8.33                 |
| 385'001        | 390'000 | 8.40                 |
| 390'001        | 395'000 | 8.45                 |
| 395'001        | 400'000 | 8.53                 |
| 400'001        | 405'000 | 8.58                 |
| 405'001        | 410'000 | 8.65                 |
| 410'001        | 415'000 | 8.70                 |
| 415'001        | 420'000 | 8.78                 |
| 420'001        | 425'000 | 8.84                 |
| 425'001        | 430'000 | 8.91                 |
| 430'001        | 435'000 | 8.97                 |
| 435'001        | 440'000 | 9.04                 |
| 440'001        | 445'000 | 9.09                 |
| 445'001        | 450'000 | 9.17                 |
| 450'001        | 455'000 | 9.21                 |
| 455'001        | 460'000 | 9.24                 |
| 460'001        | 465'000 | 9.27                 |
| 465'001        | 470'000 | 9.30                 |
| 470'001        | 475'000 | 9.34                 |
| 475'001        | 480'000 | 9.36                 |
| 480'001        | 485'000 | 9.40                 |
| 485'001        | 490'000 | 9.42                 |
| 490'001        | 495'000 | 9.46                 |
| 495'001        | 500'000 | 9.48                 |
| 500'001        | 505'000 | 9.52                 |
| 505'001        | 510'000 | 9.54                 |
| 510'001        | 515'000 | 9.58                 |
| 515'001        | 520'000 | 9.61                 |
| 520'001        | 525'000 | 9.63                 |
| 525'001        | 530'000 | 9.67                 |
| 530'001        | 535'000 | 9.69                 |
| 535'001        | 540'000 | 9.73                 |
| 540'001        | 545'000 | 9.75                 |
| 545'001        | 550'000 | 9.78                 |
| 550'001        | 555'000 | 9.81                 |
| 555'001        | 560'000 | 9.85                 |
| 560'001        | 565'000 | 9.88                 |
| 565'001        | 570'000 | 9.91                 |
| 570'001        | 575'000 | 9.93                 |
| 575'001        | 580'000 | 9.97                 |
| 580'001        | 590'000 | 9.98                 |
| 590'001        | 600'000 | 9.99                 |
| 600'001        | 615'000 | 10.00                |

| Kapitaleistung |           | Steuer-<br>satz<br>% |
|----------------|-----------|----------------------|
| von            | bis       |                      |
| 600'001        | 615'000   | 10.00                |
| 615'001        | 630'000   | 10.01                |
| 630'001        | 645'000   | 10.02                |
| 645'001        | 660'000   | 10.03                |
| 660'001        | 680'000   | 10.04                |
| 680'001        | 695'000   | 10.05                |
| 695'001        | 715'000   | 10.06                |
| 715'001        | 735'000   | 10.07                |
| 735'001        | 755'000   | 10.08                |
| 755'001        | 775'000   | 10.09                |
| 775'001        | 800'000   | 10.10                |
| 800'001        | 825'000   | 10.11                |
| 825'001        | 850'000   | 10.12                |
| 850'001        | 880'000   | 10.13                |
| 880'001        | 3'010'000 | 10.14                |
| 3'010'001      |           |                      |

Für höhere Kapitaleistungen aus Vorsorge als Fr. 3'010'000 ist der Steuersatz bei der Abteilung Quellensteuer erhältlich.