



Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1 - 3000	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
3001 - 3600	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
3601 - 4200	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
4201 - 4800	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
4801 - 5400	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
5401 - 6000	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
6001 - 6600	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
6601 - 7200	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
7201 - 7800	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
7801 - 8400	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
8401 - 9000	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9001 - 9600	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
9601 - 10200	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
10201 - 10800	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
10801 - 11400	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
11401 - 12000	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
12001 - 12600	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
12601 - 13200	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
13201 - 13800	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
13801 - 14400	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
14401 - 15000	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
15001 - 15600	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
15601 - 16200	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
16201 - 16800	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
16801 - 17400	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
17401 - 18000	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
18001 - 18600	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
18601 - 19200	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
19201 - 19800	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
19801 - 20400	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
20401 - 21000	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
21001 - 21600	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
21601 - 22200	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
22201 - 22800	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
22801 - 23400	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
23401 - 24000	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
24001 - 24600	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
24601 - 25200	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
25201 - 25800	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
25801 - 26400	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
26401 - 27000	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
27001 - 27600	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
27601 - 28200	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
28201 - 28800	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
28801 - 29400	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
29401 - 30000	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
30001 - 30600	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
30601 - 31200	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
31201 - 31800	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
31801 - 32400	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
32401 - 33000	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
33001 - 33600	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
33601 - 34200	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
34201 - 34800	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
34801 - 35400	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
35401 - 36000	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
36001 - 36600	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
36601 - 37200	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
37201 - 37800	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
37801 - 38400	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
38401 - 39000	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
39001 - 39600	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
39601 - 40200	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
40201 - 40800	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
40801 - 41400	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
41401 - 42000	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
42001 - 42600	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
42601 - 43200	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
43201 - 43800	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
43801 - 44400	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
44401 - 45000	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
45001 - 45600	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
45601 - 46200	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
46201 - 46800	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
46801 - 47400	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
47401 - 48000	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
48001 - 48600	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
48601 - 49200	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
49201 - 49800	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
49801 - 50400	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
50401 - 51000	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
51001 - 51600	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
51601 - 52200	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
52201 - 52800	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30
52801 - 53400	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
53401 - 54000	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
54001 - 54600	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
54601 - 55200	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
55201 - 55800	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
55801 - 56400	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
56401 - 57000	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
57001 - 57600	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
57601 - 58200	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
58201 - 58800	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
58801 - 59400	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
59401 - 60000	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
60001 - 60600	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
60601 - 61200	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
61201 - 61800	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
61801 - 62400	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
62401 - 63000	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
63001 - 63600	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
63601 - 64200	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
64201 - 64800	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
64801 - 65400	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
65401 - 66000	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
66001 - 66600	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
66601 - 67200	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
67201 - 67800	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70
67801 - 68400	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
68401 - 69000	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
69001 - 69600	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
69601 - 70200	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
70201 - 70800	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
70801 - 71400	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20
71401 - 72000	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
72001 - 72600	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
72601 - 73200	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
73201 - 73800	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
73801 - 74400	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60
74401 - 75000	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
75001 - 75600	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
75601 - 76200	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
76201 - 76800	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
76801 - 77400	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
77401 - 78000	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
78001 - 78600	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
78601 - 79200	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20
79201 - 79800	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30
79801 - 80400	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
80401 - 81000	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
81001 - 81600	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
81601 - 82200	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
82201 - 82800	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
82801 - 83400	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
83401 - 84000	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
84001 - 84600	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
84601 - 85200	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
85201 - 85800	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
85801 - 86400	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
86401 - 87000	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10
87001 - 87600	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10
87601 - 88200	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
88201 - 88800	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
88801 - 89400	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
89401 - 90000	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40
90001 - 90600	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40
90601 - 91200	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
91201 - 91800	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
91801 - 92400	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60
92401 - 93000	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60
93001 - 93600	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
93601 - 94200	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
94201 - 94800	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
94801 - 95400	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
95401 - 96000	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
96001 - 96600	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
96601 - 97200	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10
97201 - 97800	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10
97801 - 98400	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
98401 - 99000	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
99001 - 99600	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
99601 - 100200	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
100201 - 100800	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
100801 - 101400	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
101401 - 102000	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
102001 - 102600	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60
102601 - 103200	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70
103201 - 103800	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70
103801 - 104400	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
104401 - 105000	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
105001 - 105600	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
105601 - 106200	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
106201 - 106800	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
106801 - 107400	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10
107401 - 108000	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10
108001 - 108600	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
108601 - 109200	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
109201 - 109800	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
109801 - 110400	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
110401 - 111000	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
111001 - 111600	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
111601 - 112200	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
112201 - 112800	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
112801 - 113400	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
113401 - 114000	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60
114001 - 114600	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70
114601 - 115200	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
115201 - 115800	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
115801 - 116400	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
116401 - 117000	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
117001 - 117600	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
117601 - 118200	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
118201 - 118800	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
118801 - 119400	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
119401 - 120000	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
120001 - 120600	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20
120601 - 121200	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20
121201 - 121800	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
121801 - 122400	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
122401 - 123000	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
123001 - 123600	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
123601 - 124200	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
124201 - 124800	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
124801 - 125400	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
125401 - 126000	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
126001 - 126600	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
126601 - 127200	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
127201 - 127800	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
127801 - 128400	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
128401 - 129000	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
129001 - 129600	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90
129601 - 130200	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90
130201 - 130800	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
130801 - 131400	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
131401 - 132000	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10
132001 - 132600	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
132601 - 133200	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
133201 - 133800	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
133801 - 134400	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
134401 - 135000	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
135001 - 135600	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40
135601 - 136200	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40
136201 - 136800	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
136801 - 137400	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
137401 - 138000	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60
138001 - 138600	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60
138601 - 139200	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
139201 - 139800	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
139801 - 140400	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
140401 - 141000	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
141001 - 141600	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
141601 - 142200	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
142201 - 142800	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
142801 - 143400	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
143401 - 144000	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
144001 - 144600	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
144601 - 145200	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20
145201 - 145800	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20
145801 - 146400	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
146401 - 147000	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
147001 - 147600	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
147601 - 148200	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
148201 - 148800	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
148801 - 149400	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
149401 - 150000	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
150001 - 150600	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
150601 - 151200	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
151201 - 151800	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70



Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
151801 - 152400	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70
152401 - 153000	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
153001 - 153600	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
153601 - 154200	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
154201 - 154800	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
154801 - 155400	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
155401 - 156000	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
156001 - 156600	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
156601 - 157200	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
157201 - 157800	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
157801 - 158400	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
158401 - 159000	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
159001 - 159600	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
159601 - 160200	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
160201 - 160800	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
160801 - 161400	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
161401 - 162000	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
162001 - 162600	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
162601 - 163200	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
163201 - 163800	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
163801 - 164400	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
164401 - 165000	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
165001 - 165600	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60
165601 - 166200	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60
166201 - 166800	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
166801 - 167400	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
167401 - 168000	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
168001 - 168600	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
168601 - 169200	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
169201 - 169800	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
169801 - 170400	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
170401 - 171000	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
171001 - 171600	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
171601 - 172200	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
172201 - 172800	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10
172801 - 173400	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10
173401 - 174000	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10
174001 - 174600	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
174601 - 175200	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
175201 - 175800	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
175801 - 176400	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
176401 - 177000	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
177001 - 177600	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40
177601 - 178200	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40
178201 - 178800	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
178801 - 179400	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
179401 - 180000	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
180001 - 180600	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
180601 - 181200	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
181201 - 181800	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
181801 - 182400	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
182401 - 183000	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
183001 - 183600	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
183601 - 184200	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
184201 - 184800	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
184801 - 185400	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
185401 - 186000	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
186001 - 186600	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
186601 - 187200	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
187201 - 187800	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
187801 - 188400	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
188401 - 189000	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
189001 - 189600	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
189601 - 190200	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
190201 - 190800	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
190801 - 191400	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
191401 - 192000	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
192001 - 192600	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
192601 - 193200	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
193201 - 193800	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
193801 - 194400	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
194401 - 195000	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
195001 - 195600	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
195601 - 196200	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
196201 - 196800	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
196801 - 197400	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
197401 - 198000	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
198001 - 198600	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
198601 - 199200	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
199201 - 199800	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
199801 - 200400	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
200401 - 201000	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
201001 - 201600	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
201601 - 202200	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
202201 - 202800	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
202801 - 203400	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
203401 - 204000	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
204001 - 204600	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
204601 - 205200	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
205201 - 205800	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
205801 - 206400	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
206401 - 207000	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
207001 - 207600	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
207601 - 208200	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
208201 - 208800	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
208801 - 209400	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
209401 - 210000	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
210001 - 210600	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
210601 - 211200	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
211201 - 211800	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
211801 - 212400	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
212401 - 213000	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
213001 - 213600	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
213601 - 214200	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
214201 - 214800	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
214801 - 215400	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
215401 - 216000	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
216001 - 216600	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
216601 - 217200	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
217201 - 217800	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
217801 - 218400	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
218401 - 219000	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
219001 - 219600	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
219601 - 220200	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
220201 - 220800	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
220801 - 221400	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
221401 - 222000	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
222001 - 222600	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
222601 - 223200	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
223201 - 223800	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
223801 - 224400	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
224401 - 225000	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
225001 - 225600	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
225601 - 226200	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
226201 - 226800	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
226801 - 227400	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
227401 - 228000	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
228001 - 228600	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
228601 - 229200	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
229201 - 229800	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
229801 - 230400	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
230401 - 231000	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
231001 - 231600	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
231601 - 232200	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
232201 - 232800	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
232801 - 233400	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
233401 - 234000	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
234001 - 234600	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
234601 - 235200	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
235201 - 235800	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
235801 - 236400	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
236401 - 237000	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
237001 - 237600	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
237601 - 238200	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
238201 - 238800	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
238801 - 239400	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
239401 - 240000	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
240001 - 240600	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
240601 - 241200	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
241201 - 241800	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
241801 - 242400	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
242401 - 243000	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
243001 - 243600	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
243601 - 244200	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
244201 - 244800	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
244801 - 245400	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
245401 - 246000	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
246001 - 246600	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
246601 - 247200	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
247201 - 247800	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
247801 - 248400	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
248401 - 249000	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
249001 - 249600	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
249601 - 250200	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
250201 - 250800	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
250801 - 251400	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
251401 - 252000	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
252001 - 252600	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
252601 - 253200	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
253201 - 253800	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
253801 - 254400	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
254401 - 255000	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
255001 - 255600	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
255601 - 256200	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
256201 - 256800	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
256801 - 257400	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
257401 - 258000	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
258001 - 258600	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
258601 - 259200	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
259201 - 259800	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
259801 - 260400	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
260401 - 261000	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
261001 - 261600	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
261601 - 262200	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
262201 - 262800	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
262801 - 263400	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
263401 - 264000	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
264001 - 264600	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
264601 - 265200	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
265201 - 265800	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
265801 - 266400	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
266401 - 267000	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
267001 - 267600	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
267601 - 268200	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
268201 - 268800	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
268801 - 269400	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
269401 - 270000	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
270001 - 270600	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
270601 - 271200	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
271201 - 271800	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
271801 - 272400	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
272401 - 273000	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
273001 - 273600	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
273601 - 274200	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
274201 - 274800	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
274801 - 275400	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
275401 - 276000	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
276001 - 276600	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
276601 - 277200	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
277201 - 277800	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
277801 - 278400	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
278401 - 279000	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
279001 - 279600	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
279601 - 280200	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
280201 - 280800	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
280801 - 281400	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
281401 - 282000	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
282001 - 282600	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
282601 - 283200	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
283201 - 283800	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
283801 - 284400	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
284401 - 285000	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
285001 - 285600	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
285601 - 286200	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
286201 - 286800	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
286801 - 287400	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
287401 - 288000	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
288001 - 288600	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
288601 - 289200	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
289201 - 289800	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
289801 - 290400	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
290401 - 291000	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
291001 - 291600	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
291601 - 292200	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
292201 - 292800	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
292801 - 293400	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
293401 - 294000	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
294001 - 294600	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
294601 - 295200	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
295201 - 295800	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
295801 - 296400	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
296401 - 297000	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
297001 - 297600	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
297601 - 298200	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
298201 - 298800	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
298801 - 299400	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
299401 - 300000	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
300001 - 300600	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
300601 - 301200	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
301201 - 301800	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
301801 - 302400	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
302401 - 303000	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
303001 - 303600	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
303601 - 304200	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
304201 - 304800	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
304801 - 305400	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00



Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
305401 - 306000	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
306001 - 306600	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
306601 - 307200	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
307201 - 307800	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
307801 - 308400	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
308401 - 309000	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
309001 - 309600	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
309601 - 310200	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
310201 - 310800	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
310801 - 311400	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
311401 - 312000	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
312001 - 312600	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
312601 - 313200	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
313201 - 313800	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
313801 - 314400	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
314401 - 315000	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
315001 - 315600	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
315601 - 316200	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
316201 - 316800	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
316801 - 317400	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
317401 - 318000	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
318001 - 318600	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
318601 - 319200	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
319201 - 319800	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
319801 - 320400	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
320401 - 321000	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
321001 - 321600	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
321601 - 322200	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
322201 - 322800	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
322801 - 323400	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
323401 - 324000	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
324001 - 324600	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
324601 - 325200	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
325201 - 325800	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
325801 - 326400	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
326401 - 327000	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
327001 - 327600	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
327601 - 328200	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
328201 - 328800	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
328801 - 329400	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
329401 - 330000	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
330001 - 330600	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
330601 - 331200	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
331201 - 331800	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
331801 - 332400	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
332401 - 333000	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
333001 - 333600	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
333601 - 334200	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
334201 - 334800	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
334801 - 335400	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
335401 - 336000	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
336001 - 336600	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
336601 - 337200	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
337201 - 337800	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
337801 - 338400	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
338401 - 339000	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
339001 - 339600	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
339601 - 340200	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
340201 - 340800	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
340801 - 341400	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
341401 - 342000	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
342001 - 342600	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
342601 - 343200	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
343201 - 343800	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
343801 - 344400	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
344401 - 345000	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
345001 - 345600	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
345601 - 346200	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
346201 - 346800	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
346801 - 347400	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
347401 - 348000	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
348001 - 348600	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
348601 - 349200	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
349201 - 349800	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
349801 - 350400	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
350401 - 351000	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
351001 - 351600	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
351601 - 352200	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
352201 - 352800	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
352801 - 353400	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
353401 - 354000	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
354001 - 354600	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
354601 - 355200	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
355201 - 355800	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
355801 - 356400	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
356401 - 357000	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
357001 - 357600	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
357601 - 358200	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
358201 - 358800	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
358801 - 359400	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
359401 - 360000	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
360001 - 360600	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
360601 - 361200	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
361201 - 361800	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
361801 - 362400	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
362401 - 363000	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
363001 - 363600	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
363601 - 364200	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
364201 - 364800	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
364801 - 365400	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
365401 - 366000	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
366001 - 366600	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
366601 - 367200	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
367201 - 367800	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
367801 - 368400	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
368401 - 369000	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
369001 - 369600	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
369601 - 370200	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
370201 - 370800	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
370801 - 371400	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
371401 - 372000	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
372001 - 372600	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
372601 - 373200	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
373201 - 373800	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
373801 - 374400	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
374401 - 375000	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
375001 - 375600	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
375601 - 376200	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
376201 - 376800	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
376801 - 377400	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
377401 - 378000	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
378001 - 378600	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
378601 - 379200	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
379201 - 379800	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
379801 - 380400	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
380401 - 381000	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
381001 - 381600	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
381601 - 382200	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
382201 - 382800	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
382801 - 383400	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
383401 - 384000	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
384001 - 384600	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
384601 - 385200	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
385201 - 385800	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
385801 - 386400	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
386401 - 387000	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
387001 - 387600	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
387601 - 388200	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
388201 - 388800	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
388801 - 389400	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
389401 - 390000	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
390001 - 390600	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
390601 - 391200	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
391201 - 391800	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
391801 - 392400	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
392401 - 393000	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
393001 - 393600	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
393601 - 394200	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
394201 - 394800	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
394801 - 395400	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
395401 - 396000	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
396001 - 396600	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
396601 - 397200	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
397201 - 397800	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
397801 - 398400	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
398401 - 399000	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
399001 - 399600	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
399601 - 400200	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
400201 - 400800	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
400801 - 401400	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
401401 - 402000	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
402001 - 402600	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
402601 - 403200	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
403201 - 403800	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
403801 - 404400	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
404401 - 405000	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
405001 - 405600	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
405601 - 406200	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
406201 - 406800	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
406801 - 407400	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
407401 - 408000	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
408001 - 408600	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
408601 - 409200	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
409201 - 409800	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
409801 - 410400	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
410401 - 411000	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
411001 - 411600	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
411601 - 412200	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
412201 - 412800	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
412801 - 413400	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
413401 - 414000	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
414001 - 414600	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
414601 - 415200	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
415201 - 415800	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
415801 - 416400	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
416401 - 417000	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
417001 - 417600	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
417601 - 418200	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
418201 - 418800	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
418801 - 419400	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
419401 - 420000	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
420001 - 420600	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
420601 - 421200	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
421201 - 421800	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
421801 - 422400	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
422401 - 423000	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
423001 - 423600	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
423601 - 424200	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
424201 - 424800	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
424801 - 425400	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
425401 - 426000	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
426001 - 426600	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
426601 - 427200	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
427201 - 427800	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
427801 - 428400	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
428401 - 429000	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
429001 - 429600	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
429601 - 430200	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
430201 - 430800	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
430801 - 431400	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
431401 - 432000	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
432001 - 432600	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
432601 - 433200	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
433201 - 433800	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
433801 - 434400	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
434401 - 435000	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
435001 - 435600	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
435601 - 436200	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
436201 - 436800	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
436801 - 437400	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
437401 - 438000	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
438001 - 438600	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
438601 - 439200	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
439201 - 439800	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
439801 - 440400	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
440401 - 441000	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
441001 - 441600	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
441601 - 442200	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
442201 - 442800	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
442801 - 443400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
443401 - 444000	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
444001 - 444600	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
444601 - 445200	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
445201 - 445800	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
445801 - 446400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
446401 - 447000	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
447001 - 447600	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
447601 - 448200	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
448201 - 448800	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
448801 - 449400	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
449401 - 450000	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
450001 - 450600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
450601 - 451200	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
451201 - 451800	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
451801 - 452400	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
452401 - 453000	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
453001 - 453600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
453601 - 454200	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
454201 - 454800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
454801 - 455400	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
455401 - 456000	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
456001 - 456600	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
456601 - 457200	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
457201 - 457800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
457801 - 458400	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
458401 - 459000	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30



Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
459001 - 459600	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
459601 - 460200	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
460201 - 460800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
460801 - 461400	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
461401 - 462000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
462001 - 462600	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
462601 - 463200	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
463201 - 463800	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
463801 - 464400	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
464401 - 465000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
465001 - 465600	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
465601 - 466200	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
466201 - 466800	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
466801 - 467400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
467401 - 468000	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
468001 - 468600	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
468601 - 469200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
469201 - 469800	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
469801 - 470400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
470401 - 471000	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
471001 - 471600	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
471601 - 472200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
472201 - 472800	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
472801 - 473400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
473401 - 474000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
474001 - 474600	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
474601 - 475200	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
475201 - 475800	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
475801 - 476400	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
476401 - 477000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
477001 - 477600	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
477601 - 478200	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
478201 - 478800	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
478801 - 479400	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
479401 - 480000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
480001 - 480600	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
480601 - 481200	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
481201 - 481800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
481801 - 482400	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
482401 - 483000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
483001 - 483600	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
483601 - 484200	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
484201 - 484800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
484801 - 485400	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
485401 - 486000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
486001 - 486600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
486601 - 487200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
487201 - 487800	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
487801 - 488400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
488401 - 489000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
489001 - 489600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
489601 - 490200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
490201 - 490800	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
490801 - 491400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
491401 - 492000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
492001 - 492600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
492601 - 493200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
493201 - 493800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
493801 - 494400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
494401 - 495000	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
495001 - 495600	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
495601 - 496200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
496201 - 496800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
496801 - 497400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
497401 - 498000	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
498001 - 498600	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
498601 - 499200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
499201 - 499800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
499801 - 500400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
500401 - 501000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
501001 - 501600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
501601 - 502200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
502201 - 502800	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
502801 - 503400	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
503401 - 504000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
504001 - 504600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
504601 - 505200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
505201 - 505800	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
505801 - 506400	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
506401 - 507000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
507001 - 507600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
507601 - 508200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
508201 - 508800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
508801 - 509400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
509401 - 510000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
510001 - 510600	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
510601 - 511200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
511201 - 511800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
511801 - 512400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
512401 - 513000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
513001 - 513600	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
513601 - 514200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
514201 - 514800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
514801 - 515400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
515401 - 516000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
516001 - 516600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
516601 - 517200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
517201 - 517800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
517801 - 518400	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
518401 - 519000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
519001 - 519600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
519601 - 520200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
520201 - 520800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
520801 - 521400	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
521401 - 522000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
522001 - 522600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
522601 - 523200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
523201 - 523800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
523801 - 524400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
524401 - 525000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
525001 - 525600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
525601 - 526200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
526201 - 526800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
526801 - 527400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
527401 - 528000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
528001 - 528600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
528601 - 529200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
529201 - 529800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
529801 - 530400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
530401 - 531000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
531001 - 531600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
531601 - 532200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
532201 - 532800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
532801 - 533400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
533401 - 534000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
534001 - 534600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
534601 - 535200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
535201 - 535800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
535801 - 536400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
536401 - 537000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
537001 - 537600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
537601 - 538200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
538201 - 538800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
538801 - 539400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
539401 - 540000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
540001 - 540600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
540601 - 541200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
541201 - 541800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
541801 - 542400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
542401 - 543000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
543001 - 543600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
543601 - 544200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
544201 - 544800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
544801 - 545400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
545401 - 546000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
546001 - 546600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
546601 - 547200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
547201 - 547800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
547801 - 548400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
548401 - 549000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
549001 - 549600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
549601 - 550200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
550201 - 550800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
550801 - 551400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
551401 - 552000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
552001 - 552600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
552601 - 553200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
553201 - 553800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
553801 - 554400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
554401 - 555000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
555001 - 555600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
555601 - 556200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
556201 - 556800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
556801 - 557400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
557401 - 558000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
558001 - 558600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
558601 - 559200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
559201 - 559800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
559801 - 560400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
560401 - 561000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
561001 - 561600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
561601 - 562200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
562201 - 562800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
562801 - 563400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
563401 - 564000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
564001 - 564600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
564601 - 565200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
565201 - 565800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
565801 - 566400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
566401 - 567000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
567001 - 567600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
567601 - 568200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
568201 - 568800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
568801 - 569400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
569401 - 570000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
570001 - 570600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
570601 - 571200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
571201 - 571800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
571801 - 572400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
572401 - 573000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
573001 - 573600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
573601 - 574200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
574201 - 574800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
574801 - 575400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
575401 - 576000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
576001 - 576600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
576601 - 577200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
577201 - 577800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
577801 - 578400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
578401 - 579000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
579001 - 579600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
579601 - 580200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
580201 - 580800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
580801 - 581400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
581401 - 582000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
582001 - 582600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
582601 - 583200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
583201 - 583800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
583801 - 584400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
584401 - 585000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
585001 - 585600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
585601 - 586200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
586201 - 586800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
586801 - 587400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
587401 - 588000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
588001 - 588600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
588601 - 589200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
589201 - 589800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
589801 - 590400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
590401 - 591000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
591001 - 591600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
591601 - 592200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
592201 - 592800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
592801 - 593400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
593401 - 594000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
594001 - 594600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
594601 - 595200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
595201 - 595800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
595801 - 596400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
596401 - 597000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
597001 - 597600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
597601 - 598200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
598201 - 598800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
598801 - 599400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
599401 - 600000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
600001 - 600600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
600601 - 601200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
601201 - 601800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
601801 - 602400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
602401 - 603000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
603001 - 603600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
603601 - 604200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
604201 - 604800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
604801 - 605400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
605401 - 606000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
606001 - 606600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
606601 - 607200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
607201 - 607800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
607801 - 608400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
608401 - 609000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
609001 - 609600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
609601 - 610200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
610201 - 610800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
610801 - 611400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
611401 - 612000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
612001 - 612600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20



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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
612601 - 613200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
613201 - 613800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
613801 - 614400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
614401 - 615000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
615001 - 615600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
615601 - 616200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
616201 - 616800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
616801 - 617400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
617401 - 618000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
618001 - 618600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
618601 - 619200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
619201 - 619800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
619801 - 620400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
620401 - 621000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
621001 - 621600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
621601 - 622200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
622201 - 622800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
622801 - 623400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
623401 - 624000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
624001 - 624600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
624601 - 625200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
625201 - 625800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
625801 - 626400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
626401 - 627000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
627001 - 627600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
627601 - 628200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
628201 - 628800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
628801 - 629400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
629401 - 630000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
630001 - 630600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
630601 - 631200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
631201 - 631800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
631801 - 632400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
632401 - 633000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
633001 - 633600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
633601 - 634200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
634201 - 634800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
634801 - 635400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
635401 - 636000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
636001 - 636600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
636601 - 637200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
637201 - 637800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
637801 - 638400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
638401 - 639000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
639001 - 639600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
639601 - 640200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
640201 - 640800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
640801 - 641400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
641401 - 642000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
642001 - 642600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
642601 - 643200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
643201 - 643800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
643801 - 644400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
644401 - 645000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
645001 - 645600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
645601 - 646200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
646201 - 646800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
646801 - 647400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
647401 - 648000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
648001 - 648600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
648601 - 649200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
649201 - 649800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
649801 - 650400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
650401 - 651000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50

Aliquote di imposta alla fonte Tabella R

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
651001 - 651600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
651601 - 652200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
652201 - 652800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
652801 - 653400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
653401 - 654000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
654001 - 654600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
654601 - 655200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
655201 - 655800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
655801 - 656400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
656401 - 657000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
657001 - 657600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
657601 - 658200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
658201 - 658800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
658801 - 659400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
659401 - 660000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
660001 - 660600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
660601 - 661200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
661201 - 661800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
661801 - 662400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
662401 - 663000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
663001 - 663600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
663601 - 664200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
664201 - 664800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
664801 - 665400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
665401 - 666000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
666001 - 666600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
666601 - 667200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
667201 - 667800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
667801 - 668400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
668401 - 669000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
669001 - 669600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
669601 - 670200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
670201 - 670800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
670801 - 671400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
671401 - 672000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
672001 - 672600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
672601 - 673200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
673201 - 673800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
673801 - 674400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
674401 - 675000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
675001 - 675600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
675601 - 676200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
676201 - 676800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
676801 - 677400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
677401 - 678000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
678001 - 678600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
678601 - 679200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
679201 - 679800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
679801 - 680400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
680401 - 681000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
681001 - 681600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
681601 - 682200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
682201 - 682800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
682801 - 683400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
683401 - 684000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
684001 - 684600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
684601 - 685200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
685201 - 685800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
685801 - 686400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
686401 - 687000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
687001 - 687600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
687601 - 688200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
688201 - 688800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
688801 - 689400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
689401 - 690000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
690001 - 690600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
690601 - 691200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
691201 - 691800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
691801 - 692400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
692401 - 693000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
693001 - 693600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
693601 - 694200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
694201 - 694800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
694801 - 695400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
695401 - 696000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
696001 - 696600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
696601 - 697200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
697201 - 697800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
697801 - 698400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
698401 - 699000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
699001 - 699600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
699601 - 700200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
700201 - 700800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
700801 - 701400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
701401 - 702000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
702001 - 702600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
702601 - 703200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
703201 - 703800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
703801 - 704400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
704401 - 705000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
705001 - 705600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
705601 - 706200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
706201 - 706800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
706801 - 707400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
707401 - 708000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
708001 - 708600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
708601 - 709200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
709201 - 709800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
709801 - 710400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
710401 - 711000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
711001 - 711600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
711601 - 712200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
712201 - 712800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
712801 - 713400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
713401 - 714000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
714001 - 714600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
714601 - 715200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
715201 - 715800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
715801 - 716400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
716401 - 717000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
717001 - 717600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
717601 - 718200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
718201 - 718800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
718801 - 719400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
719401 - 720000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
720001 - 720600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
720601 - 721200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
721201 - 721800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
721801 - 722400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
722401 - 723000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
723001 - 723600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
723601 - 724200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
724201 - 724800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
724801 - 725400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
725401 - 726000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
726001 - 726600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
726601 - 727200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
727201 - 727800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
727801 - 728400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
728401 - 729000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
729001 - 729600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
729601 - 730200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
730201 - 730800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
730801 - 731400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
731401 - 732000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
732001 - 732600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
732601 - 733200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
733201 - 733800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
733801 - 734400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
734401 - 735000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
735001 - 735600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
735601 - 736200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
736201 - 736800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
736801 - 737400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
737401 - 738000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
738001 - 738600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
738601 - 739200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
739201 - 739800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
739801 - 740400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
740401 - 741000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
741001 - 741600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
741601 - 742200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
742201 - 742800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
742801 - 743400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
743401 - 744000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
744001 - 744600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
744601 - 745200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
745201 - 745800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
745801 - 746400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
746401 - 747000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
747001 - 747600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
747601 - 748200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
748201 - 748800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
748801 - 749400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
749401 - 750000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
750001 - 750600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
750601 - 751200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
751201 - 751800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
751801 - 752400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
752401 - 753000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
753001 - 753600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
753601 - 754200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
754201 - 754800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
754801 - 755400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
755401 - 756000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
756001 - 756600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
756601 - 757200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
757201 - 757800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
757801 - 758400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
758401 - 759000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
759001 - 759600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
759601 - 760200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
760201 - 760800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
760801 - 761400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
761401 - 762000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
762001 - 762600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
762601 - 763200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
763201 - 763800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
763801 - 764400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
764401 - 765000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
765001 - 765600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
765601 - 766200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30



Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
766201 - 766800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
766801 - 767400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
767401 - 768000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
768001 - 768600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
768601 - 769200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
769201 - 769800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
769801 - 770400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
770401 - 771000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
771001 - 771600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
771601 - 772200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
772201 - 772800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
772801 - 773400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
773401 - 774000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
774001 - 774600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
774601 - 775200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
775201 - 775800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
775801 - 776400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
776401 - 777000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
777001 - 777600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
777601 - 778200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
778201 - 778800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
778801 - 779400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
779401 - 780000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
780001 - 780600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
780601 - 781200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
781201 - 781800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
781801 - 782400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
782401 - 783000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
783001 - 783600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
783601 - 784200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
784201 - 784800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
784801 - 785400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
785401 - 786000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
786001 - 786600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
786601 - 787200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
787201 - 787800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
787801 - 788400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
788401 - 789000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
789001 - 789600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
789601 - 790200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
790201 - 790800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
790801 - 791400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
791401 - 792000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
792001 - 792600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
792601 - 793200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
793201 - 793800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
793801 - 794400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
794401 - 795000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
795001 - 795600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
795601 - 796200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
796201 - 796800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
796801 - 797400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
797401 - 798000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
798001 - 798600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
798601 - 799200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
799201 - 799800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
799801 - 800400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
800401 - 801000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
801001 - 801600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
801601 - 802200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
802201 - 802800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
802801 - 803400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
803401 - 804000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
804001 - 804600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
804601 - 805200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
805201 - 805800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
805801 - 806400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
806401 - 807000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
807001 - 807600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
807601 - 808200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
808201 - 808800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
808801 - 809400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
809401 - 810000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
810001 - 810600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
810601 - 811200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
811201 - 811800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
811801 - 812400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
812401 - 813000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
813001 - 813600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
813601 - 814200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
814201 - 814800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
814801 - 815400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
815401 - 816000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
816001 - 816600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
816601 - 817200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
817201 - 817800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
817801 - 818400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
818401 - 819000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
819001 - 819600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
819601 - 820200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
820201 - 820800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
820801 - 821400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
821401 - 822000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
822001 - 822600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
822601 - 823200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
823201 - 823800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
823801 - 824400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
824401 - 825000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
825001 - 825600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
825601 - 826200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
826201 - 826800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
826801 - 827400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
827401 - 828000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
828001 - 828600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
828601 - 829200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
829201 - 829800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
829801 - 830400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
830401 - 831000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
831001 - 831600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
831601 - 832200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
832201 - 832800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
832801 - 833400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
833401 - 834000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
834001 - 834600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
834601 - 835200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
835201 - 835800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
835801 - 836400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
836401 - 837000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
837001 - 837600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
837601 - 838200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
838201 - 838800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
838801 - 839400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
839401 - 840000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
840001 - 840600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
840601 - 841200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
841201 - 841800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
841801 - 842400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
842401 - 843000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
843001 - 843600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
843601 - 844200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
844201 - 844800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
844801 - 845400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
845401 - 846000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
846001 - 846600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
846601 - 847200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
847201 - 847800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
847801 - 848400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
848401 - 849000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
849001 - 849600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
849601 - 850200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
850201 - 850800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
850801 - 851400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
851401 - 852000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
852001 - 852600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
852601 - 853200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
853201 - 853800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
853801 - 854400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
854401 - 855000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
855001 - 855600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
855601 - 856200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
856201 - 856800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
856801 - 857400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
857401 - 858000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
858001 - 858600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
858601 - 859200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
859201 - 859800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
859801 - 860400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
860401 - 861000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
861001 - 861600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
861601 - 862200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
862201 - 862800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
862801 - 863400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
863401 - 864000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
864001 - 864600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
864601 - 865200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
865201 - 865800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
865801 - 866400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
866401 - 867000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
867001 - 867600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
867601 - 868200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
868201 - 868800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
868801 - 869400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
869401 - 870000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
870001 - 870600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
870601 - 871200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
871201 - 871800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
871801 - 872400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
872401 - 873000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
873001 - 873600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
873601 - 874200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
874201 - 874800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
874801 - 875400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
875401 - 876000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
876001 - 876600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
876601 - 877200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
877201 - 877800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
877801 - 878400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
878401 - 879000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
879001 - 879600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
879601 - 880200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
880201 - 880800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
880801 - 881400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
881401 - 882000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
882001 - 882600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
882601 - 883200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
883201 - 883800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
883801 - 884400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
884401 - 885000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
885001 - 885600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
885601 - 886200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
886201 - 886800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
886801 - 887400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
887401 - 888000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
888001 - 888600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
888601 - 889200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
889201 - 889800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
889801 - 890400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
890401 - 891000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
891001 - 891600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
891601 - 892200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
892201 - 892800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
892801 - 893400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
893401 - 894000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
894001 - 894600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
894601 - 895200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
895201 - 895800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
895801 - 896400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
896401 - 897000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
897001 - 897600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
897601 - 898200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
898201 - 898800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
898801 - 899400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
899401 - 900000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
900001 - 900600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
900601 - 901200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
901201 - 901800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
901801 - 902400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
902401 - 903000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
903001 - 903600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
903601 - 904200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
904201 - 904800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
904801 - 905400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
905401 - 906000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
906001 - 906600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
906601 - 907200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
907201 - 907800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
907801 - 908400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
908401 - 909000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
909001 - 909600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
909601 - 910200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
910201 - 910800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
910801 - 911400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
911401 - 912000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
912001 - 912600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
912601 - 913200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
913201 - 913800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
913801 - 914400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
914401 - 915000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
915001 - 915600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
915601 - 916200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
916201 - 916800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
916801 - 917400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
917401 - 918000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
918001 - 918600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
918601 - 919200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
919201 - 919800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00



Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
919801 - 920400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
920401 - 921000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
921001 - 921600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
921601 - 922200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
922201 - 922800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
922801 - 923400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
923401 - 924000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
924001 - 924600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
924601 - 925200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
925201 - 925800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
925801 - 926400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
926401 - 927000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
927001 - 927600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
927601 - 928200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
928201 - 928800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
928801 - 929400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
929401 - 930000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
930001 - 930600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
930601 - 931200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
931201 - 931800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
931801 - 932400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
932401 - 933000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
933001 - 933600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
933601 - 934200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
934201 - 934800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
934801 - 935400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
935401 - 936000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
936001 - 936600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
936601 - 937200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
937201 - 937800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
937801 - 938400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
938401 - 939000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
939001 - 939600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
939601 - 940200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
940201 - 940800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
940801 - 941400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
941401 - 942000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
942001 - 942600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
942601 - 943200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
943201 - 943800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
943801 - 944400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
944401 - 945000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
945001 - 945600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
945601 - 946200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
946201 - 946800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
946801 - 947400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
947401 - 948000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
948001 - 948600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
948601 - 949200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
949201 - 949800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
949801 - 950400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
950401 - 951000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
951001 - 951600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
951601 - 952200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
952201 - 952800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
952801 - 953400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
953401 - 954000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
954001 - 954600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
954601 - 955200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
955201 - 955800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
955801 - 956400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
956401 - 957000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
957001 - 957600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
957601 - 958200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
958201 - 958800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
958801 - 959400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
959401 - 960000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
960001 - 960600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
960601 - 961200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
961201 - 961800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
961801 - 962400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
962401 - 963000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
963001 - 963600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
963601 - 964200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
964201 - 964800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
964801 - 965400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
965401 - 966000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
966001 - 966600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
966601 - 967200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
967201 - 967800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
967801 - 968400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
968401 - 969000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
969001 - 969600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
969601 - 970200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
970201 - 970800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
970801 - 971400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
971401 - 972000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
972001 - 972600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
972601 - 973200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
973201 - 973800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
973801 - 974400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
974401 - 975000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
975001 - 975600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
975601 - 976200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
976201 - 976800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
976801 - 977400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
977401 - 978000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
978001 - 978600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
978601 - 979200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
979201 - 979800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
979801 - 980400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
980401 - 981000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
981001 - 981600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
981601 - 982200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
982201 - 982800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
982801 - 983400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
983401 - 984000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
984001 - 984600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
984601 - 985200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
985201 - 985800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
985801 - 986400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
986401 - 987000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
987001 - 987600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
987601 - 988200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
988201 - 988800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
988801 - 989400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
989401 - 990000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
990001 - 990600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
990601 - 991200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
991201 - 991800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
991801 - 992400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
992401 - 993000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
993001 - 993600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
993601 - 994200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
994201 - 994800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
994801 - 995400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
995401 - 996000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
996001 - 996600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
996601 - 997200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
997201 - 997800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
997801 - 998400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
998401 - 999000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
999001 - 999600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
999601 - 1000200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1000201 - 1000800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1000801 - 1001400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1001401 - 1002000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1002001 - 1002600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1002601 - 1003200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1003201 - 1003800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1003801 - 1004400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1004401 - 1005000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1005001 - 1005600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1005601 - 1006200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1006201 - 1006800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1006801 - 1007400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1007401 - 1008000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1008001 - 1008600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1008601 - 1009200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1009201 - 1009800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1009801 - 1010400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1010401 - 1011000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1011001 - 1011600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1011601 - 1012200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1012201 - 1012800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1012801 - 1013400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1013401 - 1014000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1014001 - 1014600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1014601 - 1015200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1015201 - 1015800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1015801 - 1016400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1016401 - 1017000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1017001 - 1017600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1017601 - 1018200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1018201 - 1018800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1018801 - 1019400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1019401 - 1020000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1020001 - 1020600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1020601 - 1021200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1021201 - 1021800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1021801 - 1022400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1022401 - 1023000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1023001 - 1023600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1023601 - 1024200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1024201 - 1024800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1024801 - 1025400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1025401 - 1026000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1026001 - 1026600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1026601 - 1027200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1027201 - 1027800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1027801 - 1028400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1028401 - 1029000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1029001 - 1029600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1029601 - 1030200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1030201 - 1030800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1030801 - 1031400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1031401 - 1032000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1032001 - 1032600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1032601 - 1033200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1033201 - 1033800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1033801 - 1034400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1034401 - 1035000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1035001 - 1035600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1035601 - 1036200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1036201 - 1036800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1036801 - 1037400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1037401 - 1038000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1038001 - 1038600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1038601 - 1039200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1039201 - 1039800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1039801 - 1040400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1040401 - 1041000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1041001 - 1041600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1041601 - 1042200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1042201 - 1042800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1042801 - 1043400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1043401 - 1044000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1044001 - 1044600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1044601 - 1045200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1045201 - 1045800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1045801 - 1046400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1046401 - 1047000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1047001 - 1047600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1047601 - 1048200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1048201 - 1048800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1048801 - 1049400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1049401 - 1050000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1050001 - 1050600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1050601 - 1051200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1051201 - 1051800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1051801 - 1052400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1052401 - 1053000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1053001 - 1053600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1053601 - 1054200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1054201 - 1054800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1054801 - 1055400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1055401 - 1056000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1056001 - 1056600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1056601 - 1057200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1057201 - 1057800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1057801 - 1058400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1058401 - 1059000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1059001 - 1059600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1059601 - 1060200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1060201 - 1060800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1060801 - 1061400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1061401 - 1062000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1062001 - 1062600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1062601 - 1063200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1063201 - 1063800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1063801 - 1064400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1064401 - 1065000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1065001 - 1065600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1065601 - 1066200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1066201 - 1066800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1066801 - 1067400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1067401 - 1068000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1068001 - 1068600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1068601 - 1069200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1069201 - 1069800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1069801 - 1070400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1070401 - 1071000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1071001 - 1071600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1071601 - 1072200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1072201 - 1072800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1072801 - 1073400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30



Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1073401 - 1074000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1074001 - 1074600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1074601 - 1075200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1075201 - 1075800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1075801 - 1076400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1076401 - 1077000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1077001 - 1077600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1077601 - 1078200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1078201 - 1078800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1078801 - 1079400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1079401 - 1080000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1080001 - 1080600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1080601 - 1081200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
1081201 - 1081800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1081801 - 1082400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1082401 - 1083000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1083001 - 1083600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1083601 - 1084200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1084201 - 1084800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1084801 - 1085400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1085401 - 1086000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1086001 - 1086600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1086601 - 1087200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1087201 - 1087800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1087801 - 1088400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1088401 - 1089000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1089001 - 1089600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1089601 - 1090200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1090201 - 1090800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1090801 - 1091400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1091401 - 1092000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1092001 - 1092600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1092601 - 1093200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1093201 - 1093800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1093801 - 1094400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1094401 - 1095000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1095001 - 1095600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1095601 - 1096200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1096201 - 1096800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1096801 - 1097400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1097401 - 1098000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1098001 - 1098600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1098601 - 1099200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1099201 - 1099800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1099801 - 1100400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1100401 - 1101000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1101001 - 1101600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1101601 - 1102200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1102201 - 1102800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1102801 - 1103400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1103401 - 1104000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1104001 - 1104600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1104601 - 1105200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1105201 - 1105800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1105801 - 1106400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1106401 - 1107000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1107001 - 1107600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1107601 - 1108200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1108201 - 1108800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1108801 - 1109400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1109401 - 1110000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1110001 - 1110600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1110601 - 1111200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1111201 - 1111800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1111801 - 1112400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1112401 - 1113000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1113001 - 1113600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1113601 - 1114200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1114201 - 1114800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1114801 - 1115400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1115401 - 1116000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1116001 - 1116600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1116601 - 1117200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1117201 - 1117800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1117801 - 1118400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1118401 - 1119000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1119001 - 1119600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1119601 - 1120200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1120201 - 1120800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1120801 - 1121400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1121401 - 1122000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1122001 - 1122600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1122601 - 1123200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1123201 - 1123800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1123801 - 1124400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1124401 - 1125000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1125001 - 1125600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1125601 - 1126200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1126201 - 1126800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1126801 - 1127400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1127401 - 1128000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1128001 - 1128600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1128601 - 1129200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1129201 - 1129800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1129801 - 1130400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1130401 - 1131000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1131001 - 1131600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1131601 - 1132200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1132201 - 1132800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1132801 - 1133400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1133401 - 1134000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1134001 - 1134600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1134601 - 1135200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1135201 - 1135800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1135801 - 1136400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1136401 - 1137000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1137001 - 1137600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1137601 - 1138200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1138201 - 1138800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1138801 - 1139400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
1139401 - 1140000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1140001 - 1140600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1140601 - 1141200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1141201 - 1141800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1141801 - 1142400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1142401 - 1143000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1143001 - 1143600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1143601 - 1144200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1144201 - 1144800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1144801 - 1145400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1145401 - 1146000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1146001 - 1146600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1146601 - 1147200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1147201 - 1147800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1147801 - 1148400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1148401 - 1149000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1149001 - 1149600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1149601 - 1150200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1150201 - 1150800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1150801 - 1151400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1151401 - 1152000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1152001 - 1152600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1152601 - 1153200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1153201 - 1153800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1153801 - 1154400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1154401 - 1155000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1155001 - 1155600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1155601 - 1156200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1156201 - 1156800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1156801 - 1157400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1157401 - 1158000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1158001 - 1158600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1158601 - 1159200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1159201 - 1159800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1159801 - 1160400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1160401 - 1161000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1161001 - 1161600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1161601 - 1162200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1162201 - 1162800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1162801 - 1163400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1163401 - 1164000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1164001 - 1164600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1164601 - 1165200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1165201 - 1165800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1165801 - 1166400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1166401 - 1167000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1167001 - 1167600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1167601 - 1168200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1168201 - 1168800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1168801 - 1169400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1169401 - 1170000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1170001 - 1170600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1170601 - 1171200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1171201 - 1171800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1171801 - 1172400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1172401 - 1173000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1173001 - 1173600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1173601 - 1174200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1174201 - 1174800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1174801 - 1175400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1175401 - 1176000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1176001 - 1176600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1176601 - 1177200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1177201 - 1177800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1177801 - 1178400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1178401 - 1179000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1179001 - 1179600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1179601 - 1180200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1180201 - 1180800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1180801 - 1181400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1181401 - 1182000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1182001 - 1182600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1182601 - 1183200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1183201 - 1183800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1183801 - 1184400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1184401 - 1185000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1185001 - 1185600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1185601 - 1186200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1186201 - 1186800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1186801 - 1187400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1187401 - 1188000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1188001 - 1188600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50

Aliquote di imposta alla fonte Tabella R

Edizione 2018

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1188601 - 1189200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1189201 - 1189800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1189801 - 1190400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1190401 - 1191000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1191001 - 1191600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1191601 - 1192200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1192201 - 1192800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1192801 - 1193400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1193401 - 1194000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1194001 - 1194600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1194601 - 1195200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1195201 - 1195800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1195801 - 1196400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1196401 - 1197000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1197001 - 1197600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1197601 - 1198200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1198201 - 1198800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1198801 - 1199400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
1199401 - 1200000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50