



Aliquote di imposta alla fonte Tabella R

Edizione 2023

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

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
17401 - 18000										
18001 - 18600										
18601 - 19200										
19201 - 19800										
19801 - 20400										
20401 - 21000	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
21001 - 21600	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
21601 - 22200	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
22201 - 22800	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
22801 - 23400	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
23401 - 24000	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
24001 - 24600	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
24601 - 25200	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
25201 - 25800	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
25801 - 26400	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
26401 - 27000	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
27001 - 27600	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
27601 - 28200	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
28201 - 28800	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
28801 - 29400	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
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	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
31201 - 31800	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
31801 - 32400	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
32401 - 33000	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
33001 - 33600	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
33601 - 34200	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
34201 - 34800	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
34801 - 35400	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
35401 - 36000	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
36001 - 36600	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
36601 - 37200	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
37201 - 37800	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
37801 - 38400	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
38401 - 39000	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
39001 - 39600	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
39601 - 40200	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
40201 - 40800	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
40801 - 41400	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
41401 - 42000	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
42001 - 42600	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
42601 - 43200	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
43201 - 43800	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
43801 - 44400	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
44401 - 45000	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
45001 - 45600	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
45601 - 46200	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
46201 - 46800	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
46801 - 47400	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
47401 - 48000	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
48001 - 48600	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
48601 - 49200	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
49201 - 49800	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30
49801 - 50400	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
50401 - 51000	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
51001 - 51600	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
51601 - 52200	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
52201 - 52800	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
52801 - 53400	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
53401 - 54000	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
54001 - 54600	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
54601 - 55200	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
55201 - 55800	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
55801 - 56400	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
56401 - 57000	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
57001 - 57600	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
57601 - 58200	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
58201 - 58800	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
58801 - 59400	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
59401 - 60000	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
60001 - 60600	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
60601 - 61200	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
61201 - 61800	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70
61801 - 62400	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
62401 - 63000	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
63001 - 63600	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
63601 - 64200	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
64201 - 64800	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20
64801 - 65400	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
65401 - 66000	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
66001 - 66600	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
66601 - 67200	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60
67201 - 67800	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
67801 - 68400	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
68401 - 69000	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
69001 - 69600	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
69601 - 70200	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
70201 - 70800	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
70801 - 71400	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20

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 %
71401 - 72000	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30
72001 - 72600	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
72601 - 73200	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
73201 - 73800	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
73801 - 74400	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
74401 - 75000	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
75001 - 75600	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
75601 - 76200	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
76201 - 76800	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
76801 - 77400	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10
77401 - 78000	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
78001 - 78600	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
78601 - 79200	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40
79201 - 79800	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40
79801 - 80400	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
80401 - 81000	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60
81001 - 81600	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
81601 - 82200	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
82201 - 82800	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
82801 - 83400	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
83401 - 84000	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
84001 - 84600	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
84601 - 85200	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10
85201 - 85800	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
85801 - 86400	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
86401 - 87000	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
87001 - 87600	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
87601 - 88200	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
88201 - 88800	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
88801 - 89400	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60

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 %
89401 - 90000	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60
90001 - 90600	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70
90601 - 91200	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
91201 - 91800	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
91801 - 92400	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
92401 - 93000	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
93001 - 93600	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
93601 - 94200	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10
94201 - 94800	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10
94801 - 95400	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
95401 - 96000	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
96001 - 96600	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
96601 - 97200	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
97201 - 97800	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
97801 - 98400	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
98401 - 99000	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60
99001 - 99600	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60
99601 - 100200	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70
100201 - 100800	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70
100801 - 101400	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
101401 - 102000	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
102001 - 102600	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
102601 - 103200	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
103201 - 103800	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
103801 - 104400	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
104401 - 105000	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20
105001 - 105600	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20
105601 - 106200	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
106201 - 106800	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
106801 - 107400	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40

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 %
107401 - 108000	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
108001 - 108600	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
108601 - 109200	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
109201 - 109800	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
109801 - 110400	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
110401 - 111000	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
111001 - 111600	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90
111601 - 112200	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90
112201 - 112800	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
112801 - 113400	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
113401 - 114000	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10
114001 - 114600	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
114601 - 115200	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
115201 - 115800	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
115801 - 116400	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
116401 - 117000	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40
117001 - 117600	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40
117601 - 118200	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
118201 - 118800	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
118801 - 119400	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60
119401 - 120000	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
120001 - 120600	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
120601 - 121200	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
121201 - 121800	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
121801 - 122400	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
122401 - 123000	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
123001 - 123600	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
123601 - 124200	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
124201 - 124800	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
124801 - 125400	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
125401 - 126000	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20
126001 - 126600	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20
126601 - 127200	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
127201 - 127800	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
127801 - 128400	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
128401 - 129000	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
129001 - 129600	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
129601 - 130200	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
130201 - 130800	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
130801 - 131400	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
131401 - 132000	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
132001 - 132600	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70
132601 - 133200	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70
133201 - 133800	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
133801 - 134400	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
134401 - 135000	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
135001 - 135600	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
135601 - 136200	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
136201 - 136800	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
136801 - 137400	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
137401 - 138000	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
138001 - 138600	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
138601 - 139200	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
139201 - 139800	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
139801 - 140400	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
140401 - 141000	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
141001 - 141600	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
141601 - 142200	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
142201 - 142800	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60
142801 - 143400	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
143401 - 144000	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
144001 - 144600	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
144601 - 145200	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
145201 - 145800	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
145801 - 146400	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
146401 - 147000	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
147001 - 147600	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
147601 - 148200	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
148201 - 148800	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
148801 - 149400	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10
149401 - 150000	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10
150001 - 150600	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
150601 - 151200	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
151201 - 151800	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
151801 - 152400	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
152401 - 153000	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40
153001 - 153600	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40
153601 - 154200	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
154201 - 154800	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
154801 - 155400	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
155401 - 156000	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
156001 - 156600	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
156601 - 157200	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
157201 - 157800	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
157801 - 158400	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
158401 - 159000	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
159001 - 159600	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
159601 - 160200	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
160201 - 160800	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
160801 - 161400	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
161401 - 162000	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
162001 - 162600	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
162601 - 163200	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
163201 - 163800	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
163801 - 164400	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
164401 - 165000	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
165001 - 165600	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
165601 - 166200	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
166201 - 166800	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
166801 - 167400	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
167401 - 168000	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
168001 - 168600	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
168601 - 169200	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
169201 - 169800	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
169801 - 170400	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
170401 - 171000	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
171001 - 171600	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
171601 - 172200	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
172201 - 172800	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
172801 - 173400	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
173401 - 174000	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
174001 - 174600	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
174601 - 175200	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
175201 - 175800	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
175801 - 176400	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
176401 - 177000	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
177001 - 177600	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
177601 - 178200	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
178201 - 178800	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
178801 - 179400	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
179401 - 180000	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
180001 - 180600	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
180601 - 181200	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
181201 - 181800	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
181801 - 182400	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
182401 - 183000	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
183001 - 183600	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
183601 - 184200	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
184201 - 184800	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
184801 - 185400	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
185401 - 186000	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
186001 - 186600	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
186601 - 187200	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
187201 - 187800	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
187801 - 188400	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
188401 - 189000	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
189001 - 189600	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
189601 - 190200	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
190201 - 190800	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
190801 - 191400	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
191401 - 192000	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
192001 - 192600	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
192601 - 193200	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
193201 - 193800	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
193801 - 194400	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
194401 - 195000	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
195001 - 195600	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
195601 - 196200	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
196201 - 196800	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
196801 - 197400	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
197401 - 198000	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
198001 - 198600	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
198601 - 199200	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
199201 - 199800	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
199801 - 200400	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
200401 - 201000	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
201001 - 201600	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
201601 - 202200	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
202201 - 202800	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
202801 - 203400	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
203401 - 204000	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
204001 - 204600	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
204601 - 205200	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
205201 - 205800	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
205801 - 206400	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
206401 - 207000	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
207001 - 207600	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
207601 - 208200	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
208201 - 208800	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
208801 - 209400	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
209401 - 210000	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
210001 - 210600	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
210601 - 211200	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
211201 - 211800	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
211801 - 212400	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
212401 - 213000	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
213001 - 213600	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
213601 - 214200	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
214201 - 214800	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
214801 - 215400	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
215401 - 216000	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
216001 - 216600	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
216601 - 217200	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
217201 - 217800	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
217801 - 218400	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
218401 - 219000	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
219001 - 219600	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
219601 - 220200	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
220201 - 220800	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
220801 - 221400	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
221401 - 222000	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
222001 - 222600	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
222601 - 223200	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
223201 - 223800	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
223801 - 224400	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
224401 - 225000	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
225001 - 225600	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
225601 - 226200	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
226201 - 226800	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
226801 - 227400	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
227401 - 228000	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
228001 - 228600	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
228601 - 229200	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
229201 - 229800	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
229801 - 230400	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
230401 - 231000	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
231001 - 231600	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
231601 - 232200	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
232201 - 232800	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
232801 - 233400	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
233401 - 234000	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
234001 - 234600	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
234601 - 235200	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
235201 - 235800	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
235801 - 236400	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
236401 - 237000	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
237001 - 237600	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
237601 - 238200	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
238201 - 238800	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
238801 - 239400	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
239401 - 240000	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
240001 - 240600	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
240601 - 241200	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
241201 - 241800	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
241801 - 242400	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
242401 - 243000	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
243001 - 243600	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
243601 - 244200	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
244201 - 244800	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
244801 - 245400	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
245401 - 246000	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
246001 - 246600	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
246601 - 247200	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
247201 - 247800	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
247801 - 248400	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
248401 - 249000	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
249001 - 249600	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
249601 - 250200	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
250201 - 250800	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
250801 - 251400	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
251401 - 252000	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
252001 - 252600	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
252601 - 253200	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
253201 - 253800	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
253801 - 254400	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
254401 - 255000	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
255001 - 255600	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
255601 - 256200	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
256201 - 256800	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
256801 - 257400	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
257401 - 258000	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
258001 - 258600	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
258601 - 259200	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
259201 - 259800	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
259801 - 260400	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
260401 - 261000	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
261001 - 261600	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
261601 - 262200	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
262201 - 262800	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
262801 - 263400	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
263401 - 264000	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
264001 - 264600	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
264601 - 265200	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
265201 - 265800	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
265801 - 266400	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
266401 - 267000	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
267001 - 267600	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
267601 - 268200	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
268201 - 268800	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
268801 - 269400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
269401 - 270000	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
270001 - 270600	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
270601 - 271200	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
271201 - 271800	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
271801 - 272400	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
272401 - 273000	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
273001 - 273600	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
273601 - 274200	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
274201 - 274800	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
274801 - 275400	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
275401 - 276000	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
276001 - 276600	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
276601 - 277200	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
277201 - 277800	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
277801 - 278400	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
278401 - 279000	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
279001 - 279600	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
279601 - 280200	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
280201 - 280800	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
280801 - 281400	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
281401 - 282000	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
282001 - 282600	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
282601 - 283200	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
283201 - 283800	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
283801 - 284400	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
284401 - 285000	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
285001 - 285600	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
285601 - 286200	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
286201 - 286800	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
286801 - 287400	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
287401 - 288000	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
288001 - 288600	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
288601 - 289200	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
289201 - 289800	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
289801 - 290400	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
290401 - 291000	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
291001 - 291600	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
291601 - 292200	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
292201 - 292800	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
292801 - 293400	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
293401 - 294000	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
294001 - 294600	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
294601 - 295200	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
295201 - 295800	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
295801 - 296400	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
296401 - 297000	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
297001 - 297600	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
297601 - 298200	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
298201 - 298800	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
298801 - 299400	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
299401 - 300000	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
300001 - 300600	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
300601 - 301200	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
301201 - 301800	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
301801 - 302400	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
302401 - 303000	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
303001 - 303600	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
303601 - 304200	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
304201 - 304800	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
304801 - 305400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
305401 - 306000	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
306001 - 306600	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
306601 - 307200	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
307201 - 307800	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
307801 - 308400	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
308401 - 309000	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
309001 - 309600	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
309601 - 310200	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
310201 - 310800	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
310801 - 311400	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
311401 - 312000	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
312001 - 312600	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
312601 - 313200	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
313201 - 313800	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
313801 - 314400	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
314401 - 315000	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
315001 - 315600	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
315601 - 316200	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
316201 - 316800	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
316801 - 317400	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
317401 - 318000	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
318001 - 318600	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
318601 - 319200	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
319201 - 319800	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
319801 - 320400	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
320401 - 321000	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
321001 - 321600	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
321601 - 322200	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
322201 - 322800	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
322801 - 323400	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
323401 - 324000	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
324001 - 324600	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
324601 - 325200	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
325201 - 325800	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
325801 - 326400	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
326401 - 327000	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
327001 - 327600	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
327601 - 328200	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
328201 - 328800	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
328801 - 329400	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
329401 - 330000	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
330001 - 330600	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
330601 - 331200	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
331201 - 331800	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
331801 - 332400	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
332401 - 333000	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
333001 - 333600	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
333601 - 334200	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
334201 - 334800	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
334801 - 335400	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
335401 - 336000	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
336001 - 336600	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
336601 - 337200	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
337201 - 337800	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
337801 - 338400	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
338401 - 339000	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
339001 - 339600	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
339601 - 340200	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
340201 - 340800	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
340801 - 341400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
341401 - 342000	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
342001 - 342600	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
342601 - 343200	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
343201 - 343800	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
343801 - 344400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
344401 - 345000	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
345001 - 345600	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
345601 - 346200	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
346201 - 346800	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
346801 - 347400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
347401 - 348000	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
348001 - 348600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
348601 - 349200	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
349201 - 349800	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
349801 - 350400	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
350401 - 351000	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
351001 - 351600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
351601 - 352200	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
352201 - 352800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
352801 - 353400	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
353401 - 354000	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
354001 - 354600	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
354601 - 355200	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
355201 - 355800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
355801 - 356400	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
356401 - 357000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
357001 - 357600	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
357601 - 358200	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
358201 - 358800	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
358801 - 359400	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
359401 - 360000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
360001 - 360600	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
360601 - 361200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
361201 - 361800	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
361801 - 362400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
362401 - 363000	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
363001 - 363600	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
363601 - 364200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
364201 - 364800	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
364801 - 365400	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
365401 - 366000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
366001 - 366600	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
366601 - 367200	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
367201 - 367800	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
367801 - 368400	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
368401 - 369000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
369001 - 369600	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
369601 - 370200	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
370201 - 370800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
370801 - 371400	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
371401 - 372000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
372001 - 372600	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
372601 - 373200	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
373201 - 373800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
373801 - 374400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
374401 - 375000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
375001 - 375600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
375601 - 376200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
376201 - 376800	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
376801 - 377400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
377401 - 378000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
378001 - 378600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
378601 - 379200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
379201 - 379800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
379801 - 380400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
380401 - 381000	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
381001 - 381600	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
381601 - 382200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
382201 - 382800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
382801 - 383400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
383401 - 384000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
384001 - 384600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
384601 - 385200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
385201 - 385800	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
385801 - 386400	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
386401 - 387000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
387001 - 387600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
387601 - 388200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
388201 - 388800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
388801 - 389400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
389401 - 390000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
390001 - 390600	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
390601 - 391200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
391201 - 391800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
391801 - 392400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
392401 - 393000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
393001 - 393600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
393601 - 394200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
394201 - 394800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
394801 - 395400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
395401 - 396000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
396001 - 396600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
396601 - 397200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
397201 - 397800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
397801 - 398400	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
398401 - 399000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
399001 - 399600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
399601 - 400200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
400201 - 400800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
400801 - 401400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
401401 - 402000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
402001 - 402600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
402601 - 403200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
403201 - 403800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
403801 - 404400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
404401 - 405000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
405001 - 405600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
405601 - 406200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
406201 - 406800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
406801 - 407400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
407401 - 408000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
408001 - 408600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
408601 - 409200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
409201 - 409800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
409801 - 410400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
410401 - 411000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
411001 - 411600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
411601 - 412200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
412201 - 412800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
412801 - 413400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50

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 %
413401 - 414000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
414001 - 414600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
414601 - 415200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
415201 - 415800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
415801 - 416400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
416401 - 417000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
417001 - 417600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
417601 - 418200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
418201 - 418800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
418801 - 419400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
419401 - 420000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
420001 - 420600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
420601 - 421200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
421201 - 421800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
421801 - 422400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
422401 - 423000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
423001 - 423600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
423601 - 424200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
424201 - 424800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
424801 - 425400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
425401 - 426000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
426001 - 426600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
426601 - 427200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
427201 - 427800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
427801 - 428400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
428401 - 429000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
429001 - 429600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
429601 - 430200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
430201 - 430800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
430801 - 431400	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

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
431401 - 432000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
432001 - 432600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
432601 - 433200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
433201 - 433800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
433801 - 434400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
434401 - 435000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
435001 - 435600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
435601 - 436200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
436201 - 436800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
436801 - 437400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
437401 - 438000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
438001 - 438600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
438601 - 439200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
439201 - 439800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
439801 - 440400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
440401 - 441000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
441001 - 441600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
441601 - 442200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
442201 - 442800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
442801 - 443400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
443401 - 444000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
444001 - 444600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
444601 - 445200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
445201 - 445800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
445801 - 446400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
446401 - 447000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
447001 - 447600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
447601 - 448200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
448201 - 448800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
448801 - 449400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20

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 %
449401 - 450000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
450001 - 450600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
450601 - 451200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
451201 - 451800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
451801 - 452400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
452401 - 453000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
453001 - 453600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
453601 - 454200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
454201 - 454800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
454801 - 455400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
455401 - 456000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
456001 - 456600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
456601 - 457200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
457201 - 457800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
457801 - 458400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
458401 - 459000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
459001 - 459600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
459601 - 460200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
460201 - 460800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
460801 - 461400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
461401 - 462000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
462001 - 462600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
462601 - 463200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
463201 - 463800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
463801 - 464400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
464401 - 465000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
465001 - 465600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
465601 - 466200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
466201 - 466800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
466801 - 467400	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 %
467401 - 468000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
468001 - 468600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
468601 - 469200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
469201 - 469800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
469801 - 470400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
470401 - 471000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
471001 - 471600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
471601 - 472200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
472201 - 472800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
472801 - 473400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
473401 - 474000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
474001 - 474600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
474601 - 475200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
475201 - 475800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
475801 - 476400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
476401 - 477000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
477001 - 477600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
477601 - 478200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
478201 - 478800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
478801 - 479400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
479401 - 480000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
480001 - 480600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
480601 - 481200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
481201 - 481800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
481801 - 482400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
482401 - 483000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
483001 - 483600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
483601 - 484200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
484201 - 484800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
484801 - 485400	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

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Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
485401 - 486000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
486001 - 486600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
486601 - 487200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
487201 - 487800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
487801 - 488400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
488401 - 489000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
489001 - 489600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
489601 - 490200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
490201 - 490800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
490801 - 491400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
491401 - 492000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
492001 - 492600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
492601 - 493200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
493201 - 493800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
493801 - 494400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
494401 - 495000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
495001 - 495600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
495601 - 496200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
496201 - 496800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
496801 - 497400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
497401 - 498000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
498001 - 498600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
498601 - 499200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
499201 - 499800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
499801 - 500400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
500401 - 501000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
501001 - 501600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
501601 - 502200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
502201 - 502800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
502801 - 503400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
503401 - 504000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
504001 - 504600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
504601 - 505200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
505201 - 505800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
505801 - 506400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
506401 - 507000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
507001 - 507600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
507601 - 508200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
508201 - 508800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
508801 - 509400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
509401 - 510000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
510001 - 510600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
510601 - 511200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
511201 - 511800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
511801 - 512400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
512401 - 513000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
513001 - 513600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
513601 - 514200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
514201 - 514800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
514801 - 515400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
515401 - 516000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
516001 - 516600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
516601 - 517200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
517201 - 517800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
517801 - 518400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
518401 - 519000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
519001 - 519600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
519601 - 520200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
520201 - 520800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
520801 - 521400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
521401 - 522000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
522001 - 522600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
522601 - 523200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
523201 - 523800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
523801 - 524400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
524401 - 525000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
525001 - 525600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
525601 - 526200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
526201 - 526800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
526801 - 527400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
527401 - 528000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
528001 - 528600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
528601 - 529200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
529201 - 529800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
529801 - 530400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
530401 - 531000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
531001 - 531600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
531601 - 532200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
532201 - 532800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
532801 - 533400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
533401 - 534000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
534001 - 534600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
534601 - 535200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
535201 - 535800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
535801 - 536400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
536401 - 537000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
537001 - 537600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
537601 - 538200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
538201 - 538800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
538801 - 539400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
539401 - 540000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
540001 - 540600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
540601 - 541200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
541201 - 541800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
541801 - 542400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
542401 - 543000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
543001 - 543600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
543601 - 544200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
544201 - 544800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
544801 - 545400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
545401 - 546000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
546001 - 546600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
546601 - 547200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
547201 - 547800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
547801 - 548400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
548401 - 549000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
549001 - 549600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
549601 - 550200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
550201 - 550800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
550801 - 551400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
551401 - 552000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
552001 - 552600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
552601 - 553200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
553201 - 553800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
553801 - 554400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
554401 - 555000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
555001 - 555600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
555601 - 556200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
556201 - 556800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
556801 - 557400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
557401 - 558000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
558001 - 558600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
558601 - 559200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
559201 - 559800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
559801 - 560400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
560401 - 561000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
561001 - 561600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
561601 - 562200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
562201 - 562800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
562801 - 563400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
563401 - 564000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
564001 - 564600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
564601 - 565200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
565201 - 565800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
565801 - 566400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
566401 - 567000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
567001 - 567600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
567601 - 568200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
568201 - 568800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
568801 - 569400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
569401 - 570000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
570001 - 570600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
570601 - 571200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
571201 - 571800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
571801 - 572400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
572401 - 573000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
573001 - 573600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
573601 - 574200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
574201 - 574800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
574801 - 575400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
575401 - 576000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
576001 - 576600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
576601 - 577200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
577201 - 577800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
577801 - 578400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
578401 - 579000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
579001 - 579600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
579601 - 580200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
580201 - 580800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
580801 - 581400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
581401 - 582000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
582001 - 582600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
582601 - 583200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
583201 - 583800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
583801 - 584400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
584401 - 585000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
585001 - 585600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
585601 - 586200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
586201 - 586800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
586801 - 587400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
587401 - 588000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
588001 - 588600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
588601 - 589200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
589201 - 589800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
589801 - 590400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
590401 - 591000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
591001 - 591600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
591601 - 592200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
592201 - 592800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
592801 - 593400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
593401 - 594000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
594001 - 594600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
594601 - 595200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
595201 - 595800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
595801 - 596400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
596401 - 597000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
597001 - 597600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
597601 - 598200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
598201 - 598800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
598801 - 599400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
599401 - 600000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
600001 - 600600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
600601 - 601200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
601201 - 601800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
601801 - 602400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
602401 - 603000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
603001 - 603600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
603601 - 604200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
604201 - 604800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
604801 - 605400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
605401 - 606000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
606001 - 606600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
606601 - 607200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
607201 - 607800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
607801 - 608400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
608401 - 609000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
609001 - 609600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
609601 - 610200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
610201 - 610800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
610801 - 611400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
611401 - 612000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
612001 - 612600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
612601 - 613200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
613201 - 613800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
613801 - 614400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
614401 - 615000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
615001 - 615600	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
615601 - 616200	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
616201 - 616800	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
616801 - 617400	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30
617401 - 618000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
618001 - 618600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
618601 - 619200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
619201 - 619800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
619801 - 620400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
620401 - 621000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
621001 - 621600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
621601 - 622200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
622201 - 622800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
622801 - 623400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
623401 - 624000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
624001 - 624600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
624601 - 625200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
625201 - 625800	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
625801 - 626400	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
626401 - 627000	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
627001 - 627600	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
627601 - 628200	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40
628201 - 628800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
628801 - 629400	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 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
629401 - 630000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
630001 - 630600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
630601 - 631200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
631201 - 631800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
631801 - 632400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
632401 - 633000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
633001 - 633600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
633601 - 634200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
634201 - 634800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
634801 - 635400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
635401 - 636000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
636001 - 636600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
636601 - 637200	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
637201 - 637800	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
637801 - 638400	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
638401 - 639000	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
639001 - 639600	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50
639601 - 640200	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
640201 - 640800	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
640801 - 641400	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
641401 - 642000	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
642001 - 642600	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
642601 - 643200	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
643201 - 643800	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
643801 - 644400	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
644401 - 645000	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
645001 - 645600	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
645601 - 646200	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
646201 - 646800	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
646801 - 647400	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
647401 - 648000	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
648001 - 648600	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
648601 - 649200	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
649201 - 649800	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
649801 - 650400	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
650401 - 651000	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
651001 - 651600	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60	32.60
651601 - 652200	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
652201 - 652800	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
652801 - 653400	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
653401 - 654000	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
654001 - 654600	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
654601 - 655200	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
655201 - 655800	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
655801 - 656400	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
656401 - 657000	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
657001 - 657600	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
657601 - 658200	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
658201 - 658800	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
658801 - 659400	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
659401 - 660000	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
660001 - 660600	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
660601 - 661200	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
661201 - 661800	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
661801 - 662400	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
662401 - 663000	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70	32.70
663001 - 663600	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
663601 - 664200	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
664201 - 664800	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
664801 - 665400	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
665401 - 666000	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
666001 - 666600	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
666601 - 667200	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
667201 - 667800	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
667801 - 668400	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
668401 - 669000	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
669001 - 669600	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
669601 - 670200	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
670201 - 670800	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
670801 - 671400	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
671401 - 672000	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
672001 - 672600	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
672601 - 673200	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
673201 - 673800	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
673801 - 674400	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
674401 - 675000	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
675001 - 675600	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80	32.80
675601 - 676200	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
676201 - 676800	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
676801 - 677400	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
677401 - 678000	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
678001 - 678600	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
678601 - 679200	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
679201 - 679800	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
679801 - 680400	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
680401 - 681000	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
681001 - 681600	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
681601 - 682200	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
682201 - 682800	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
682801 - 683400	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90

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 %
683401 - 684000	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
684001 - 684600	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
684601 - 685200	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
685201 - 685800	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
685801 - 686400	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
686401 - 687000	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
687001 - 687600	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
687601 - 688200	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
688201 - 688800	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
688801 - 689400	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
689401 - 690000	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
690001 - 690600	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
690601 - 691200	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
691201 - 691800	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
691801 - 692400	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
692401 - 693000	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
693001 - 693600	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
693601 - 694200	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
694201 - 694800	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
694801 - 695400	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
695401 - 696000	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
696001 - 696600	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
696601 - 697200	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
697201 - 697800	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
697801 - 698400	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
698401 - 699000	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
699001 - 699600	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
699601 - 700200	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
700201 - 700800	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
700801 - 701400	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
701401 - 702000	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
702001 - 702600	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00	33.00
702601 - 703200	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
703201 - 703800	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
703801 - 704400	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
704401 - 705000	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
705001 - 705600	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
705601 - 706200	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
706201 - 706800	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
706801 - 707400	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
707401 - 708000	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
708001 - 708600	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
708601 - 709200	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
709201 - 709800	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
709801 - 710400	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
710401 - 711000	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
711001 - 711600	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
711601 - 712200	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
712201 - 712800	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
712801 - 713400	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
713401 - 714000	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
714001 - 714600	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
714601 - 715200	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
715201 - 715800	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
715801 - 716400	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10	33.10
716401 - 717000	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
717001 - 717600	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
717601 - 718200	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
718201 - 718800	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
718801 - 719400	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
719401 - 720000	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
720001 - 720600	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
720601 - 721200	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
721201 - 721800	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
721801 - 722400	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
722401 - 723000	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
723001 - 723600	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
723601 - 724200	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
724201 - 724800	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
724801 - 725400	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
725401 - 726000	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
726001 - 726600	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
726601 - 727200	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
727201 - 727800	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
727801 - 728400	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
728401 - 729000	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
729001 - 729600	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
729601 - 730200	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
730201 - 730800	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
730801 - 731400	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20	33.20
731401 - 732000	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
732001 - 732600	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
732601 - 733200	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
733201 - 733800	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
733801 - 734400	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
734401 - 735000	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
735001 - 735600	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
735601 - 736200	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
736201 - 736800	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
736801 - 737400	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
737401 - 738000	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
738001 - 738600	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
738601 - 739200	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
739201 - 739800	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
739801 - 740400	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
740401 - 741000	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
741001 - 741600	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
741601 - 742200	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
742201 - 742800	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
742801 - 743400	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
743401 - 744000	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
744001 - 744600	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
744601 - 745200	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
745201 - 745800	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
745801 - 746400	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30	33.30
746401 - 747000	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
747001 - 747600	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
747601 - 748200	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
748201 - 748800	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
748801 - 749400	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
749401 - 750000	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
750001 - 750600	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
750601 - 751200	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
751201 - 751800	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
751801 - 752400	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
752401 - 753000	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
753001 - 753600	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
753601 - 754200	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
754201 - 754800	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
754801 - 755400	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
755401 - 756000	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
756001 - 756600	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
756601 - 757200	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
757201 - 757800	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
757801 - 758400	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
758401 - 759000	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
759001 - 759600	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
759601 - 760200	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
760201 - 760800	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
760801 - 761400	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
761401 - 762000	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
762001 - 762600	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
762601 - 763200	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
763201 - 763800	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
763801 - 764400	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
764401 - 765000	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
765001 - 765600	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
765601 - 766200	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
766201 - 766800	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
766801 - 767400	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
767401 - 768000	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
768001 - 768600	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
768601 - 769200	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
769201 - 769800	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
769801 - 770400	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
770401 - 771000	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
771001 - 771600	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
771601 - 772200	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
772201 - 772800	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
772801 - 773400	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
773401 - 774000	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
774001 - 774600	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
774601 - 775200	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
775201 - 775800	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
775801 - 776400	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
776401 - 777000	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
777001 - 777600	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
777601 - 778200	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
778201 - 778800	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
778801 - 779400	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50	33.50
779401 - 780000	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
780001 - 780600	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
780601 - 781200	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
781201 - 781800	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
781801 - 782400	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
782401 - 783000	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
783001 - 783600	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
783601 - 784200	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
784201 - 784800	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
784801 - 785400	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
785401 - 786000	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
786001 - 786600	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
786601 - 787200	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
787201 - 787800	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
787801 - 788400	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
788401 - 789000	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
789001 - 789600	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
789601 - 790200	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
790201 - 790800	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
790801 - 791400	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
791401 - 792000	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
792001 - 792600	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
792601 - 793200	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
793201 - 793800	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
793801 - 794400	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
794401 - 795000	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
795001 - 795600	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
795601 - 796200	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60	33.60
796201 - 796800	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
796801 - 797400	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
797401 - 798000	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
798001 - 798600	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
798601 - 799200	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
799201 - 799800	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
799801 - 800400	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
800401 - 801000	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
801001 - 801600	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
801601 - 802200	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
802201 - 802800	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
802801 - 803400	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
803401 - 804000	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
804001 - 804600	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
804601 - 805200	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
805201 - 805800	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
805801 - 806400	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
806401 - 807000	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
807001 - 807600	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
807601 - 808200	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
808201 - 808800	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
808801 - 809400	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
809401 - 810000	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
810001 - 810600	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
810601 - 811200	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
811201 - 811800	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
811801 - 812400	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
812401 - 813000	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
813001 - 813600	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
813601 - 814200	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70	33.70
814201 - 814800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
814801 - 815400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
815401 - 816000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
816001 - 816600	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
816601 - 817200	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
817201 - 817800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
817801 - 818400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
818401 - 819000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
819001 - 819600	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
819601 - 820200	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
820201 - 820800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
820801 - 821400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
821401 - 822000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
822001 - 822600	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
822601 - 823200	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
823201 - 823800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
823801 - 824400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
824401 - 825000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
825001 - 825600	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
825601 - 826200	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
826201 - 826800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
826801 - 827400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
827401 - 828000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
828001 - 828600	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
828601 - 829200	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
829201 - 829800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
829801 - 830400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
830401 - 831000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
831001 - 831600	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
831601 - 832200	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
832201 - 832800	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
832801 - 833400	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
833401 - 834000	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80
834001 - 834600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
834601 - 835200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
835201 - 835800	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
835801 - 836400	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
836401 - 837000	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
837001 - 837600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
837601 - 838200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
838201 - 838800	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
838801 - 839400	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
839401 - 840000	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
840001 - 840600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
840601 - 841200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
841201 - 841800	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
841801 - 842400	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
842401 - 843000	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
843001 - 843600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
843601 - 844200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
844201 - 844800	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
844801 - 845400	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
845401 - 846000	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
846001 - 846600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
846601 - 847200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
847201 - 847800	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
847801 - 848400	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
848401 - 849000	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
849001 - 849600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
849601 - 850200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
850201 - 850800	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
850801 - 851400	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
851401 - 852000	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
852001 - 852600	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
852601 - 853200	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90	33.90
853201 - 853800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
853801 - 854400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
854401 - 855000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
855001 - 855600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
855601 - 856200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
856201 - 856800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
856801 - 857400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
857401 - 858000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
858001 - 858600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
858601 - 859200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
859201 - 859800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
859801 - 860400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
860401 - 861000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
861001 - 861600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
861601 - 862200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
862201 - 862800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
862801 - 863400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
863401 - 864000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
864001 - 864600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
864601 - 865200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
865201 - 865800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
865801 - 866400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
866401 - 867000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
867001 - 867600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
867601 - 868200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
868201 - 868800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
868801 - 869400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
869401 - 870000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
870001 - 870600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
870601 - 871200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
871201 - 871800	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
871801 - 872400	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
872401 - 873000	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
873001 - 873600	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
873601 - 874200	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
874201 - 874800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
874801 - 875400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
875401 - 876000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
876001 - 876600	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
876601 - 877200	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
877201 - 877800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
877801 - 878400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
878401 - 879000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
879001 - 879600	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
879601 - 880200	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
880201 - 880800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
880801 - 881400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
881401 - 882000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
882001 - 882600	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
882601 - 883200	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
883201 - 883800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
883801 - 884400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
884401 - 885000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
885001 - 885600	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
885601 - 886200	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
886201 - 886800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
886801 - 887400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
887401 - 888000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
888001 - 888600	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
888601 - 889200	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
889201 - 889800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
889801 - 890400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
890401 - 891000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
891001 - 891600	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
891601 - 892200	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
892201 - 892800	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
892801 - 893400	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
893401 - 894000	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
894001 - 894600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
894601 - 895200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
895201 - 895800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
895801 - 896400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
896401 - 897000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
897001 - 897600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
897601 - 898200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
898201 - 898800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
898801 - 899400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20

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 %
899401 - 900000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
900001 - 900600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
900601 - 901200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
901201 - 901800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
901801 - 902400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
902401 - 903000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
903001 - 903600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
903601 - 904200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
904201 - 904800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
904801 - 905400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
905401 - 906000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
906001 - 906600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
906601 - 907200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
907201 - 907800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
907801 - 908400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
908401 - 909000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
909001 - 909600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
909601 - 910200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
910201 - 910800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
910801 - 911400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
911401 - 912000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
912001 - 912600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
912601 - 913200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
913201 - 913800	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
913801 - 914400	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
914401 - 915000	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
915001 - 915600	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
915601 - 916200	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20	34.20
916201 - 916800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
916801 - 917400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30

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 %
917401 - 918000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
918001 - 918600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
918601 - 919200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
919201 - 919800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
919801 - 920400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
920401 - 921000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
921001 - 921600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
921601 - 922200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
922201 - 922800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
922801 - 923400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
923401 - 924000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
924001 - 924600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
924601 - 925200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
925201 - 925800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
925801 - 926400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
926401 - 927000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
927001 - 927600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
927601 - 928200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
928201 - 928800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
928801 - 929400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
929401 - 930000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
930001 - 930600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
930601 - 931200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
931201 - 931800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
931801 - 932400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
932401 - 933000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
933001 - 933600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
933601 - 934200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
934201 - 934800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
934801 - 935400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30

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 %
935401 - 936000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
936001 - 936600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
936601 - 937200	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
937201 - 937800	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
937801 - 938400	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
938401 - 939000	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
939001 - 939600	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30	34.30
939601 - 940200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
940201 - 940800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
940801 - 941400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
941401 - 942000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
942001 - 942600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
942601 - 943200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
943201 - 943800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
943801 - 944400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
944401 - 945000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
945001 - 945600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
945601 - 946200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
946201 - 946800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
946801 - 947400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
947401 - 948000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
948001 - 948600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
948601 - 949200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
949201 - 949800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
949801 - 950400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
950401 - 951000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
951001 - 951600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
951601 - 952200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
952201 - 952800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
952801 - 953400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
953401 - 954000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
954001 - 954600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
954601 - 955200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
955201 - 955800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
955801 - 956400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
956401 - 957000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
957001 - 957600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
957601 - 958200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
958201 - 958800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
958801 - 959400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
959401 - 960000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
960001 - 960600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
960601 - 961200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
961201 - 961800	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
961801 - 962400	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
962401 - 963000	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
963001 - 963600	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
963601 - 964200	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40	34.40
964201 - 964800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
964801 - 965400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
965401 - 966000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
966001 - 966600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
966601 - 967200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
967201 - 967800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
967801 - 968400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
968401 - 969000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
969001 - 969600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
969601 - 970200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
970201 - 970800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
970801 - 971400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50

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 %
971401 - 972000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
972001 - 972600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
972601 - 973200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
973201 - 973800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
973801 - 974400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
974401 - 975000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
975001 - 975600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
975601 - 976200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
976201 - 976800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
976801 - 977400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
977401 - 978000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
978001 - 978600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
978601 - 979200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
979201 - 979800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
979801 - 980400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
980401 - 981000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
981001 - 981600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
981601 - 982200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
982201 - 982800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
982801 - 983400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
983401 - 984000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
984001 - 984600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
984601 - 985200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
985201 - 985800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
985801 - 986400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
986401 - 987000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
987001 - 987600	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
987601 - 988200	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
988201 - 988800	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
988801 - 989400	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50

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 %
989401 - 990000	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50	34.50
990001 - 990600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
990601 - 991200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
991201 - 991800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
991801 - 992400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
992401 - 993000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
993001 - 993600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
993601 - 994200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
994201 - 994800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
994801 - 995400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
995401 - 996000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
996001 - 996600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
996601 - 997200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
997201 - 997800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
997801 - 998400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
998401 - 999000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
999001 - 999600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
999601 - 1000200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1000201 - 1000800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1000801 - 1001400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1001401 - 1002000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1002001 - 1002600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1002601 - 1003200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1003201 - 1003800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1003801 - 1004400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1004401 - 1005000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1005001 - 1005600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1005601 - 1006200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1006201 - 1006800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1006801 - 1007400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60

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 %
1007401 - 1008000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1008001 - 1008600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1008601 - 1009200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1009201 - 1009800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1009801 - 1010400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1010401 - 1011000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1011001 - 1011600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1011601 - 1012200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1012201 - 1012800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1012801 - 1013400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1013401 - 1014000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1014001 - 1014600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1014601 - 1015200	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1015201 - 1015800	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1015801 - 1016400	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1016401 - 1017000	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1017001 - 1017600	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60	34.60
1017601 - 1018200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1018201 - 1018800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1018801 - 1019400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1019401 - 1020000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1020001 - 1020600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1020601 - 1021200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1021201 - 1021800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1021801 - 1022400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1022401 - 1023000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1023001 - 1023600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1023601 - 1024200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1024201 - 1024800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1024801 - 1025400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70

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 %
1025401 - 1026000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1026001 - 1026600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1026601 - 1027200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1027201 - 1027800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1027801 - 1028400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1028401 - 1029000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1029001 - 1029600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1029601 - 1030200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1030201 - 1030800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1030801 - 1031400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1031401 - 1032000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1032001 - 1032600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1032601 - 1033200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1033201 - 1033800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1033801 - 1034400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1034401 - 1035000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1035001 - 1035600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1035601 - 1036200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1036201 - 1036800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1036801 - 1037400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1037401 - 1038000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1038001 - 1038600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1038601 - 1039200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1039201 - 1039800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1039801 - 1040400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1040401 - 1041000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1041001 - 1041600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1041601 - 1042200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1042201 - 1042800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1042801 - 1043400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70

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 %
1043401 - 1044000	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1044001 - 1044600	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1044601 - 1045200	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1045201 - 1045800	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1045801 - 1046400	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.70
1046401 - 1047000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1047001 - 1047600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1047601 - 1048200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1048201 - 1048800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1048801 - 1049400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1049401 - 1050000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1050001 - 1050600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1050601 - 1051200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1051201 - 1051800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1051801 - 1052400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1052401 - 1053000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1053001 - 1053600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1053601 - 1054200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1054201 - 1054800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1054801 - 1055400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1055401 - 1056000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1056001 - 1056600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1056601 - 1057200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1057201 - 1057800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1057801 - 1058400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1058401 - 1059000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1059001 - 1059600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1059601 - 1060200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1060201 - 1060800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1060801 - 1061400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80

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 %
1061401 - 1062000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1062001 - 1062600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1062601 - 1063200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1063201 - 1063800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1063801 - 1064400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1064401 - 1065000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1065001 - 1065600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1065601 - 1066200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1066201 - 1066800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1066801 - 1067400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1067401 - 1068000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1068001 - 1068600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1068601 - 1069200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1069201 - 1069800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1069801 - 1070400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1070401 - 1071000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1071001 - 1071600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1071601 - 1072200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1072201 - 1072800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1072801 - 1073400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1073401 - 1074000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1074001 - 1074600	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1074601 - 1075200	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1075201 - 1075800	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1075801 - 1076400	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1076401 - 1077000	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80	34.80
1077001 - 1077600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1077601 - 1078200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1078201 - 1078800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1078801 - 1079400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1079401 - 1080000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1080001 - 1080600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1080601 - 1081200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1081201 - 1081800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1081801 - 1082400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1082401 - 1083000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1083001 - 1083600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1083601 - 1084200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1084201 - 1084800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1084801 - 1085400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1085401 - 1086000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1086001 - 1086600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1086601 - 1087200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1087201 - 1087800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1087801 - 1088400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1088401 - 1089000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1089001 - 1089600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1089601 - 1090200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1090201 - 1090800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1090801 - 1091400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1091401 - 1092000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1092001 - 1092600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1092601 - 1093200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1093201 - 1093800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1093801 - 1094400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1094401 - 1095000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1095001 - 1095600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1095601 - 1096200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1096201 - 1096800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1096801 - 1097400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1097401 - 1098000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1098001 - 1098600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1098601 - 1099200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1099201 - 1099800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1099801 - 1100400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1100401 - 1101000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1101001 - 1101600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1101601 - 1102200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1102201 - 1102800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1102801 - 1103400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1103401 - 1104000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1104001 - 1104600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1104601 - 1105200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1105201 - 1105800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1105801 - 1106400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1106401 - 1107000	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1107001 - 1107600	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1107601 - 1108200	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1108201 - 1108800	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1108801 - 1109400	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90	34.90
1109401 - 1110000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1110001 - 1110600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1110601 - 1111200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1111201 - 1111800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1111801 - 1112400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1112401 - 1113000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1113001 - 1113600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1113601 - 1114200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1114201 - 1114800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1114801 - 1115400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00

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 %
1115401 - 1116000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1116001 - 1116600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1116601 - 1117200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1117201 - 1117800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1117801 - 1118400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1118401 - 1119000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1119001 - 1119600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1119601 - 1120200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1120201 - 1120800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1120801 - 1121400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1121401 - 1122000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1122001 - 1122600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1122601 - 1123200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1123201 - 1123800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1123801 - 1124400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1124401 - 1125000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1125001 - 1125600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1125601 - 1126200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1126201 - 1126800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1126801 - 1127400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1127401 - 1128000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1128001 - 1128600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1128601 - 1129200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1129201 - 1129800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1129801 - 1130400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1130401 - 1131000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1131001 - 1131600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1131601 - 1132200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1132201 - 1132800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1132801 - 1133400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1133401 - 1134000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1134001 - 1134600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1134601 - 1135200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1135201 - 1135800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1135801 - 1136400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1136401 - 1137000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1137001 - 1137600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1137601 - 1138200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1138201 - 1138800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1138801 - 1139400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1139401 - 1140000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1140001 - 1140600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1140601 - 1141200	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1141201 - 1141800	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1141801 - 1142400	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1142401 - 1143000	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1143001 - 1143600	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
1143601 - 1144200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1144201 - 1144800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1144801 - 1145400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1145401 - 1146000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1146001 - 1146600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1146601 - 1147200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1147201 - 1147800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1147801 - 1148400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1148401 - 1149000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1149001 - 1149600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1149601 - 1150200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1150201 - 1150800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1150801 - 1151400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1151401 - 1152000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1152001 - 1152600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1152601 - 1153200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1153201 - 1153800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1153801 - 1154400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1154401 - 1155000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1155001 - 1155600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1155601 - 1156200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1156201 - 1156800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1156801 - 1157400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1157401 - 1158000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1158001 - 1158600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1158601 - 1159200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1159201 - 1159800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1159801 - 1160400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1160401 - 1161000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1161001 - 1161600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1161601 - 1162200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1162201 - 1162800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1162801 - 1163400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1163401 - 1164000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1164001 - 1164600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1164601 - 1165200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1165201 - 1165800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1165801 - 1166400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1166401 - 1167000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1167001 - 1167600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1167601 - 1168200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1168201 - 1168800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1168801 - 1169400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1169401 - 1170000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1170001 - 1170600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1170601 - 1171200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1171201 - 1171800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1171801 - 1172400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1172401 - 1173000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1173001 - 1173600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1173601 - 1174200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1174201 - 1174800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1174801 - 1175400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1175401 - 1176000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1176001 - 1176600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1176601 - 1177200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1177201 - 1177800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1177801 - 1178400	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1178401 - 1179000	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1179001 - 1179600	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1179601 - 1180200	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1180201 - 1180800	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10	35.10
1180801 - 1181400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1181401 - 1182000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1182001 - 1182600	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1182601 - 1183200	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1183201 - 1183800	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1183801 - 1184400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1184401 - 1185000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1185001 - 1185600	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1185601 - 1186200	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1186201 - 1186800	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1186801 - 1187400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20

Aliquote di imposta alla fonte Tabella R

Edizione 2023

Reddito annuale in CHF	R0 %	R1 %	R2 %	R3 %	R4 %	R5 %	R6 %	R7 %	R8 %	R9 %
1187401 - 1188000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1188001 - 1188600	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1188601 - 1189200	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1189201 - 1189800	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1189801 - 1190400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1190401 - 1191000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1191001 - 1191600	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1191601 - 1192200	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1192201 - 1192800	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1192801 - 1193400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1193401 - 1194000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1194001 - 1194600	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1194601 - 1195200	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1195201 - 1195800	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1195801 - 1196400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1196401 - 1197000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1197001 - 1197600	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1197601 - 1198200	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1198201 - 1198800	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1198801 - 1199400	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20
1199401 - 1200000	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20	35.20