



Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1 - 3000	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
3001 - 3600	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
3601 - 4200	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
4201 - 4800	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
4801 - 5400	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
5401 - 6000	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
6001 - 6600	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
6601 - 7200	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
7201 - 7800	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
7801 - 8400	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
8401 - 9000	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9001 - 9600	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
9601 - 10200	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
10201 - 10800	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
10801 - 11400	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
11401 - 12000	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
12001 - 12600	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
12601 - 13200	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
13201 - 13800	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
13801 - 14400	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
14401 - 15000	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
15001 - 15600	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
15601 - 16200	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
16201 - 16800	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
16801 - 17400	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
17401 - 18000	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
18001 - 18600	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
18601 - 19200	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
19201 - 19800	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
19801 - 20400	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
20401 - 21000	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
21001 - 21600	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
21601 - 22200	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
22201 - 22800	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
22801 - 23400	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
23401 - 24000	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
24001 - 24600	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
24601 - 25200	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
25201 - 25800	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
25801 - 26400	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
26401 - 27000	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
27001 - 27600	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
27601 - 28200	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
28201 - 28800	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	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
30601 - 31200	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
31201 - 31800	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
31801 - 32400	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
32401 - 33000	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
33001 - 33600	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
33601 - 34200	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
34201 - 34800	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
34801 - 35400	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
35401 - 36000	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
36001 - 36600	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
36601 - 37200	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
37201 - 37800	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
37801 - 38400	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
38401 - 39000	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
39001 - 39600	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
39601 - 40200	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
40201 - 40800	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
40801 - 41400	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
41401 - 42000	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
42001 - 42600	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
42601 - 43200	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
43201 - 43800	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
43801 - 44400	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
44401 - 45000	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
45001 - 45600	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
45601 - 46200	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
46201 - 46800	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
46801 - 47400	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
47401 - 48000	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
48001 - 48600	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
48601 - 49200	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
49201 - 49800	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
49801 - 50400	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
50401 - 51000	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
51001 - 51600	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
51601 - 52200	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
52201 - 52800	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30
52801 - 53400	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
53401 - 54000	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
54001 - 54600	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
54601 - 55200	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
55201 - 55800	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
55801 - 56400	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
56401 - 57000	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
57001 - 57600	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
57601 - 58200	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
58201 - 58800	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
58801 - 59400	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
59401 - 60000	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
60001 - 60600	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
60601 - 61200	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
61201 - 61800	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
61801 - 62400	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
62401 - 63000	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
63001 - 63600	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
63601 - 64200	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
64201 - 64800	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
64801 - 65400	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
65401 - 66000	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
66001 - 66600	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
66601 - 67200	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
67201 - 67800	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
67801 - 68400	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70	9.70
68401 - 69000	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80
69001 - 69600	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
69601 - 70200	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
70201 - 70800	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
70801 - 71400	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
71401 - 72000	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20
72001 - 72600	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
72601 - 73200	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
73201 - 73800	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40	10.40
73801 - 74400	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
74401 - 75000	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60	10.60
75001 - 75600	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
75601 - 76200	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
76201 - 76800	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
76801 - 77400	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
77401 - 78000	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
78001 - 78600	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
78601 - 79200	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
79201 - 79800	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20
79801 - 80400	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20	11.20
80401 - 81000	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30
81001 - 81600	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
81601 - 82200	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
82201 - 82800	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
82801 - 83400	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
83401 - 84000	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
84001 - 84600	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70	11.70
84601 - 85200	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
85201 - 85800	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
85801 - 86400	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
86401 - 87000	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
87001 - 87600	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
87601 - 88200	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10
88201 - 88800	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
88801 - 89400	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
89401 - 90000	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
90001 - 90600	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
90601 - 91200	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40
91201 - 91800	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40
91801 - 92400	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
92401 - 93000	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
93001 - 93600	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60
93601 - 94200	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60
94201 - 94800	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
94801 - 95400	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70	12.70
95401 - 96000	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
96001 - 96600	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80
96601 - 97200	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
97201 - 97800	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
97801 - 98400	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
98401 - 99000	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
99001 - 99600	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10	13.10
99601 - 100200	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
100201 - 100800	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
100801 - 101400	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
101401 - 102000	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
102001 - 102600	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
102601 - 103200	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40	13.40
103201 - 103800	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
103801 - 104400	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60
104401 - 105000	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60	13.60
105001 - 105600	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70
105601 - 106200	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70	13.70
106201 - 106800	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
106801 - 107400	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
107401 - 108000	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
108001 - 108600	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
108601 - 109200	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
109201 - 109800	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
109801 - 110400	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10
110401 - 111000	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10	14.10
111001 - 111600	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20	14.20
111601 - 112200	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
112201 - 112800	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
112801 - 113400	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
113401 - 114000	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40
114001 - 114600	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
114601 - 115200	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.50
115201 - 115800	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60
115801 - 116400	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60	14.60
116401 - 117000	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70
117001 - 117600	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70
117601 - 118200	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
118201 - 118800	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80
118801 - 119400	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
119401 - 120000	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90	14.90
120001 - 120600	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
120601 - 121200	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
121201 - 121800	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
121801 - 122400	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
122401 - 123000	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20
123001 - 123600	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20	15.20
123601 - 124200	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
124201 - 124800	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30
124801 - 125400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
125401 - 126000	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40
126001 - 126600	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
126601 - 127200	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
127201 - 127800	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
127801 - 128400	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
128401 - 129000	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60
129001 - 129600	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
129601 - 130200	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
130201 - 130800	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
130801 - 131400	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
131401 - 132000	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
132001 - 132600	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90
132601 - 133200	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90	15.90
133201 - 133800	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
133801 - 134400	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
134401 - 135000	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
135001 - 135600	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10
135601 - 136200	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10	16.10
136201 - 136800	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
136801 - 137400	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20
137401 - 138000	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
138001 - 138600	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
138601 - 139200	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
139201 - 139800	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40	16.40
139801 - 140400	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
140401 - 141000	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
141001 - 141600	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50	16.50
141601 - 142200	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60	16.60
142201 - 142800	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
142801 - 143400	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
143401 - 144000	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
144001 - 144600	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
144601 - 145200	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
145201 - 145800	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
145801 - 146400	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90	16.90
146401 - 147000	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
147001 - 147600	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
147601 - 148200	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
148201 - 148800	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10	17.10
148801 - 149400	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20
149401 - 150000	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20	17.20
150001 - 150600	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
150601 - 151200	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
151201 - 151800	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30
151801 - 152400	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
152401 - 153000	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
153001 - 153600	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
153601 - 154200	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
154201 - 154800	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
154801 - 155400	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
155401 - 156000	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60	17.60
156001 - 156600	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70
156601 - 157200	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70	17.70
157201 - 157800	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
157801 - 158400	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
158401 - 159000	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80	17.80
159001 - 159600	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
159601 - 160200	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
160201 - 160800	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
160801 - 161400	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
161401 - 162000	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
162001 - 162600	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
162601 - 163200	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
163201 - 163800	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
163801 - 164400	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
164401 - 165000	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
165001 - 165600	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
165601 - 166200	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
166201 - 166800	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30	18.30
166801 - 167400	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
167401 - 168000	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40	18.40
168001 - 168600	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
168601 - 169200	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
169201 - 169800	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50
169801 - 170400	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60
170401 - 171000	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60
171001 - 171600	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60	18.60
171601 - 172200	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
172201 - 172800	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
172801 - 173400	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70	18.70
173401 - 174000	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
174001 - 174600	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
174601 - 175200	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80	18.80
175201 - 175800	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
175801 - 176400	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
176401 - 177000	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
177001 - 177600	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
177601 - 178200	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
178201 - 178800	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10
178801 - 179400	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10	19.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
179401 - 180000	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
180001 - 180600	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
180601 - 181200	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20	19.20
181201 - 181800	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
181801 - 182400	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
182401 - 183000	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30	19.30
183001 - 183600	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40
183601 - 184200	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40	19.40
184201 - 184800	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
184801 - 185400	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
185401 - 186000	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
186001 - 186600	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
186601 - 187200	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
187201 - 187800	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
187801 - 188400	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
188401 - 189000	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
189001 - 189600	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70	19.70
189601 - 190200	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
190201 - 190800	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
190801 - 191400	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80	19.80
191401 - 192000	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
192001 - 192600	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
192601 - 193200	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
193201 - 193800	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
193801 - 194400	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
194401 - 195000	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
195001 - 195600	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
195601 - 196200	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
196201 - 196800	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10	20.10
196801 - 197400	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
197401 - 198000	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
198001 - 198600	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20
198601 - 199200	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
199201 - 199800	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
199801 - 200400	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30	20.30
200401 - 201000	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
201001 - 201600	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
201601 - 202200	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
202201 - 202800	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40	20.40
202801 - 203400	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
203401 - 204000	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
204001 - 204600	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
204601 - 205200	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
205201 - 205800	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
205801 - 206400	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
206401 - 207000	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60	20.60
207001 - 207600	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
207601 - 208200	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
208201 - 208800	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70	20.70
208801 - 209400	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
209401 - 210000	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
210001 - 210600	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
210601 - 211200	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
211201 - 211800	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
211801 - 212400	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
212401 - 213000	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
213001 - 213600	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
213601 - 214200	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
214201 - 214800	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00
214801 - 215400	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00

Aliquote di imposta alla fonte Tabella A

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Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
215401 - 216000	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
216001 - 216600	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
216601 - 217200	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
217201 - 217800	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10	21.10
217801 - 218400	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
218401 - 219000	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
219001 - 219600	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
219601 - 220200	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20	21.20
220201 - 220800	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
220801 - 221400	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
221401 - 222000	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
222001 - 222600	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30	21.30
222601 - 223200	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
223201 - 223800	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
223801 - 224400	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
224401 - 225000	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
225001 - 225600	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
225601 - 226200	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
226201 - 226800	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50	21.50
226801 - 227400	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
227401 - 228000	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
228001 - 228600	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60
228601 - 229200	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
229201 - 229800	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
229801 - 230400	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
230401 - 231000	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70	21.70
231001 - 231600	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
231601 - 232200	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
232201 - 232800	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
232801 - 233400	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
233401 - 234000	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
234001 - 234600	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
234601 - 235200	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
235201 - 235800	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90	21.90
235801 - 236400	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
236401 - 237000	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
237001 - 237600	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
237601 - 238200	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
238201 - 238800	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
238801 - 239400	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
239401 - 240000	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10
240001 - 240600	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
240601 - 241200	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
241201 - 241800	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
241801 - 242400	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20	22.20
242401 - 243000	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
243001 - 243600	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
243601 - 244200	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
244201 - 244800	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30
244801 - 245400	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
245401 - 246000	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
246001 - 246600	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
246601 - 247200	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40	22.40
247201 - 247800	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
247801 - 248400	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
248401 - 249000	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
249001 - 249600	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
249601 - 250200	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
250201 - 250800	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
250801 - 251400	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
251401 - 252000	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
252001 - 252600	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60	22.60
252601 - 253200	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
253201 - 253800	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
253801 - 254400	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
254401 - 255000	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
255001 - 255600	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
255601 - 256200	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
256201 - 256800	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
256801 - 257400	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
257401 - 258000	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
258001 - 258600	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
258601 - 259200	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
259201 - 259800	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
259801 - 260400	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90	22.90
260401 - 261000	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
261001 - 261600	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
261601 - 262200	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
262201 - 262800	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
262801 - 263400	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
263401 - 264000	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
264001 - 264600	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
264601 - 265200	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
265201 - 265800	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10	23.10
265801 - 266400	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
266401 - 267000	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
267001 - 267600	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
267601 - 268200	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
268201 - 268800	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
268801 - 269400	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30

Aliquote di imposta alla fonte Tabella A

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Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
269401 - 270000	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
270001 - 270600	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30	23.30
270601 - 271200	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
271201 - 271800	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
271801 - 272400	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
272401 - 273000	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40	23.40
273001 - 273600	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
273601 - 274200	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
274201 - 274800	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
274801 - 275400	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
275401 - 276000	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50	23.50
276001 - 276600	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
276601 - 277200	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
277201 - 277800	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
277801 - 278400	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
278401 - 279000	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
279001 - 279600	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
279601 - 280200	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
280201 - 280800	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
280801 - 281400	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70	23.70
281401 - 282000	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
282001 - 282600	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
282601 - 283200	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
283201 - 283800	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
283801 - 284400	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80	23.80
284401 - 285000	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
285001 - 285600	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
285601 - 286200	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
286201 - 286800	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90	23.90
286801 - 287400	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00

Aliquote di imposta alla fonte Tabella A

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Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
287401 - 288000	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
288001 - 288600	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
288601 - 289200	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
289201 - 289800	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
289801 - 290400	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
290401 - 291000	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
291001 - 291600	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
291601 - 292200	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
292201 - 292800	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
292801 - 293400	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
293401 - 294000	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
294001 - 294600	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
294601 - 295200	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
295201 - 295800	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20	24.20
295801 - 296400	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
296401 - 297000	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
297001 - 297600	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
297601 - 298200	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
298201 - 298800	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30	24.30
298801 - 299400	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
299401 - 300000	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
300001 - 300600	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
300601 - 301200	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
301201 - 301800	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40	24.40
301801 - 302400	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
302401 - 303000	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
303001 - 303600	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
303601 - 304200	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
304201 - 304800	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50	24.50
304801 - 305400	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
305401 - 306000	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
306001 - 306600	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
306601 - 307200	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
307201 - 307800	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
307801 - 308400	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60	24.60
308401 - 309000	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
309001 - 309600	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
309601 - 310200	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
310201 - 310800	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
310801 - 311400	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
311401 - 312000	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
312001 - 312600	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
312601 - 313200	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
313201 - 313800	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
313801 - 314400	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
314401 - 315000	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80	24.80
315001 - 315600	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
315601 - 316200	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
316201 - 316800	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
316801 - 317400	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
317401 - 318000	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
318001 - 318600	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90	24.90
318601 - 319200	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
319201 - 319800	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
319801 - 320400	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
320401 - 321000	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
321001 - 321600	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
321601 - 322200	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
322201 - 322800	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
322801 - 323400	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
323401 - 324000	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
324001 - 324600	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
324601 - 325200	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
325201 - 325800	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10	25.10
325801 - 326400	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
326401 - 327000	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
327001 - 327600	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
327601 - 328200	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
328201 - 328800	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
328801 - 329400	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20
329401 - 330000	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
330001 - 330600	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
330601 - 331200	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
331201 - 331800	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
331801 - 332400	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
332401 - 333000	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30	25.30
333001 - 333600	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
333601 - 334200	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
334201 - 334800	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
334801 - 335400	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
335401 - 336000	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
336001 - 336600	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
336601 - 337200	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
337201 - 337800	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
337801 - 338400	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
338401 - 339000	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
339001 - 339600	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
339601 - 340200	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
340201 - 340800	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
340801 - 341400	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
341401 - 342000	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
342001 - 342600	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
342601 - 343200	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
343201 - 343800	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
343801 - 344400	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
344401 - 345000	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
345001 - 345600	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60	25.60
345601 - 346200	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
346201 - 346800	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
346801 - 347400	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
347401 - 348000	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
348001 - 348600	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
348601 - 349200	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
349201 - 349800	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70	25.70
349801 - 350400	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
350401 - 351000	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
351001 - 351600	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
351601 - 352200	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
352201 - 352800	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
352801 - 353400	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
353401 - 354000	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
354001 - 354600	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
354601 - 355200	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
355201 - 355800	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
355801 - 356400	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
356401 - 357000	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
357001 - 357600	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
357601 - 358200	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
358201 - 358800	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
358801 - 359400	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
359401 - 360000	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
360001 - 360600	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
360601 - 361200	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
361201 - 361800	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
361801 - 362400	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
362401 - 363000	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
363001 - 363600	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
363601 - 364200	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
364201 - 364800	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
364801 - 365400	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
365401 - 366000	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
366001 - 366600	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
366601 - 367200	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10	26.10
367201 - 367800	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
367801 - 368400	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
368401 - 369000	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
369001 - 369600	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
369601 - 370200	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
370201 - 370800	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
370801 - 371400	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
371401 - 372000	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20	26.20
372001 - 372600	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
372601 - 373200	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
373201 - 373800	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
373801 - 374400	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
374401 - 375000	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
375001 - 375600	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
375601 - 376200	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30	26.30
376201 - 376800	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
376801 - 377400	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
377401 - 378000	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
378001 - 378600	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
378601 - 379200	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
379201 - 379800	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
379801 - 380400	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
380401 - 381000	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
381001 - 381600	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
381601 - 382200	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
382201 - 382800	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
382801 - 383400	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
383401 - 384000	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
384001 - 384600	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
384601 - 385200	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
385201 - 385800	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
385801 - 386400	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
386401 - 387000	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
387001 - 387600	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
387601 - 388200	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
388201 - 388800	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
388801 - 389400	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
389401 - 390000	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
390001 - 390600	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
390601 - 391200	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60	26.60
391201 - 391800	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
391801 - 392400	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
392401 - 393000	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
393001 - 393600	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
393601 - 394200	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
394201 - 394800	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
394801 - 395400	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
395401 - 396000	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70
396001 - 396600	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
396601 - 397200	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
397201 - 397800	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
397801 - 398400	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
398401 - 399000	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
399001 - 399600	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
399601 - 400200	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
400201 - 400800	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
400801 - 401400	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
401401 - 402000	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
402001 - 402600	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
402601 - 403200	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
403201 - 403800	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
403801 - 404400	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
404401 - 405000	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
405001 - 405600	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
405601 - 406200	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
406201 - 406800	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90	26.90
406801 - 407400	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
407401 - 408000	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
408001 - 408600	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
408601 - 409200	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
409201 - 409800	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
409801 - 410400	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
410401 - 411000	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
411001 - 411600	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
411601 - 412200	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
412201 - 412800	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
412801 - 413400	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
413401 - 414000	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
414001 - 414600	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
414601 - 415200	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
415201 - 415800	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
415801 - 416400	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
416401 - 417000	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
417001 - 417600	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
417601 - 418200	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
418201 - 418800	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
418801 - 419400	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
419401 - 420000	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
420001 - 420600	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
420601 - 421200	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
421201 - 421800	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
421801 - 422400	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
422401 - 423000	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
423001 - 423600	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
423601 - 424200	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20	27.20
424201 - 424800	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
424801 - 425400	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
425401 - 426000	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
426001 - 426600	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
426601 - 427200	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
427201 - 427800	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
427801 - 428400	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
428401 - 429000	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
429001 - 429600	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30	27.30
429601 - 430200	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
430201 - 430800	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
430801 - 431400	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
431401 - 432000	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
432001 - 432600	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
432601 - 433200	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
433201 - 433800	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
433801 - 434400	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
434401 - 435000	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
435001 - 435600	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
435601 - 436200	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40	27.40
436201 - 436800	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
436801 - 437400	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
437401 - 438000	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
438001 - 438600	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
438601 - 439200	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
439201 - 439800	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
439801 - 440400	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
440401 - 441000	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
441001 - 441600	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
441601 - 442200	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50	27.50
442201 - 442800	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
442801 - 443400	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
443401 - 444000	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
444001 - 444600	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
444601 - 445200	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
445201 - 445800	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
445801 - 446400	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
446401 - 447000	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
447001 - 447600	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
447601 - 448200	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60	27.60
448201 - 448800	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
448801 - 449400	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
449401 - 450000	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
450001 - 450600	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
450601 - 451200	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
451201 - 451800	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
451801 - 452400	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
452401 - 453000	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
453001 - 453600	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70	27.70
453601 - 454200	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
454201 - 454800	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
454801 - 455400	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
455401 - 456000	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
456001 - 456600	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
456601 - 457200	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
457201 - 457800	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
457801 - 458400	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
458401 - 459000	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
459001 - 459600	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
459601 - 460200	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80	27.80
460201 - 460800	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
460801 - 461400	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
461401 - 462000	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
462001 - 462600	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
462601 - 463200	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
463201 - 463800	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
463801 - 464400	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
464401 - 465000	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
465001 - 465600	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
465601 - 466200	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
466201 - 466800	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90	27.90
466801 - 467400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
467401 - 468000	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
468001 - 468600	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
468601 - 469200	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
469201 - 469800	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
469801 - 470400	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
470401 - 471000	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
471001 - 471600	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
471601 - 472200	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
472201 - 472800	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
472801 - 473400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
473401 - 474000	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
474001 - 474600	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
474601 - 475200	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
475201 - 475800	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
475801 - 476400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
476401 - 477000	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
477001 - 477600	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
477601 - 478200	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
478201 - 478800	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
478801 - 479400	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
479401 - 480000	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10	28.10
480001 - 480600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
480601 - 481200	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
481201 - 481800	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
481801 - 482400	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
482401 - 483000	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
483001 - 483600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
483601 - 484200	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
484201 - 484800	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
484801 - 485400	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
485401 - 486000	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
486001 - 486600	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
486601 - 487200	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20	28.20
487201 - 487800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
487801 - 488400	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
488401 - 489000	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
489001 - 489600	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
489601 - 490200	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
490201 - 490800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
490801 - 491400	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
491401 - 492000	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
492001 - 492600	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
492601 - 493200	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
493201 - 493800	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
493801 - 494400	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
494401 - 495000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
495001 - 495600	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
495601 - 496200	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
496201 - 496800	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
496801 - 497400	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
497401 - 498000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
498001 - 498600	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
498601 - 499200	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
499201 - 499800	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
499801 - 500400	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
500401 - 501000	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
501001 - 501600	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40	28.40
501601 - 502200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
502201 - 502800	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
502801 - 503400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
503401 - 504000	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
504001 - 504600	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
504601 - 505200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
505201 - 505800	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
505801 - 506400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
506401 - 507000	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
507001 - 507600	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
507601 - 508200	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
508201 - 508800	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
508801 - 509400	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50	28.50
509401 - 510000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
510001 - 510600	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
510601 - 511200	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
511201 - 511800	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
511801 - 512400	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
512401 - 513000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
513001 - 513600	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
513601 - 514200	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
514201 - 514800	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
514801 - 515400	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
515401 - 516000	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
516001 - 516600	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
516601 - 517200	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60	28.60
517201 - 517800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
517801 - 518400	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
518401 - 519000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
519001 - 519600	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
519601 - 520200	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
520201 - 520800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
520801 - 521400	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
521401 - 522000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
522001 - 522600	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
522601 - 523200	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
523201 - 523800	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
523801 - 524400	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
524401 - 525000	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70	28.70
525001 - 525600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
525601 - 526200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
526201 - 526800	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
526801 - 527400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
527401 - 528000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
528001 - 528600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
528601 - 529200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
529201 - 529800	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
529801 - 530400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
530401 - 531000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
531001 - 531600	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
531601 - 532200	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
532201 - 532800	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
532801 - 533400	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
533401 - 534000	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80	28.80
534001 - 534600	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
534601 - 535200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
535201 - 535800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
535801 - 536400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
536401 - 537000	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
537001 - 537600	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
537601 - 538200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
538201 - 538800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
538801 - 539400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
539401 - 540000	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
540001 - 540600	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
540601 - 541200	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
541201 - 541800	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
541801 - 542400	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90	28.90
542401 - 543000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
543001 - 543600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
543601 - 544200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
544201 - 544800	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
544801 - 545400	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
545401 - 546000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
546001 - 546600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
546601 - 547200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
547201 - 547800	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
547801 - 548400	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
548401 - 549000	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
549001 - 549600	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
549601 - 550200	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
550201 - 550800	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
550801 - 551400	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00
551401 - 552000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
552001 - 552600	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
552601 - 553200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
553201 - 553800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
553801 - 554400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
554401 - 555000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
555001 - 555600	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
555601 - 556200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
556201 - 556800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
556801 - 557400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
557401 - 558000	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
558001 - 558600	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
558601 - 559200	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
559201 - 559800	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
559801 - 560400	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10	29.10
560401 - 561000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
561001 - 561600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
561601 - 562200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
562201 - 562800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
562801 - 563400	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
563401 - 564000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
564001 - 564600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
564601 - 565200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
565201 - 565800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
565801 - 566400	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
566401 - 567000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
567001 - 567600	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
567601 - 568200	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
568201 - 568800	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
568801 - 569400	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
569401 - 570000	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20	29.20
570001 - 570600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
570601 - 571200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
571201 - 571800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
571801 - 572400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
572401 - 573000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
573001 - 573600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
573601 - 574200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
574201 - 574800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
574801 - 575400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
575401 - 576000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
576001 - 576600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
576601 - 577200	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
577201 - 577800	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
577801 - 578400	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
578401 - 579000	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
579001 - 579600	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30	29.30
579601 - 580200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
580201 - 580800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
580801 - 581400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
581401 - 582000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
582001 - 582600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
582601 - 583200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
583201 - 583800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
583801 - 584400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
584401 - 585000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
585001 - 585600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
585601 - 586200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
586201 - 586800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
586801 - 587400	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
587401 - 588000	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
588001 - 588600	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
588601 - 589200	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
589201 - 589800	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40	29.40
589801 - 590400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
590401 - 591000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
591001 - 591600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
591601 - 592200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
592201 - 592800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
592801 - 593400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
593401 - 594000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
594001 - 594600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
594601 - 595200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
595201 - 595800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
595801 - 596400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
596401 - 597000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
597001 - 597600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
597601 - 598200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
598201 - 598800	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
598801 - 599400	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
599401 - 600000	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
600001 - 600600	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
600601 - 601200	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50
601201 - 601800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
601801 - 602400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
602401 - 603000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
603001 - 603600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
603601 - 604200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
604201 - 604800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
604801 - 605400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
605401 - 606000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
606001 - 606600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
606601 - 607200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
607201 - 607800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
607801 - 608400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
608401 - 609000	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
609001 - 609600	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
609601 - 610200	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
610201 - 610800	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60
610801 - 611400	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60	29.60

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
611401 - 612000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
612001 - 612600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
612601 - 613200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
613201 - 613800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
613801 - 614400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
614401 - 615000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
615001 - 615600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
615601 - 616200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
616201 - 616800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
616801 - 617400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
617401 - 618000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
618001 - 618600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
618601 - 619200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
619201 - 619800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
619801 - 620400	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
620401 - 621000	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
621001 - 621600	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
621601 - 622200	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
622201 - 622800	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70	29.70
622801 - 623400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
623401 - 624000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
624001 - 624600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
624601 - 625200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
625201 - 625800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
625801 - 626400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
626401 - 627000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
627001 - 627600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
627601 - 628200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
628201 - 628800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
628801 - 629400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
629401 - 630000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
630001 - 630600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
630601 - 631200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
631201 - 631800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
631801 - 632400	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
632401 - 633000	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
633001 - 633600	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
633601 - 634200	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
634201 - 634800	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80	29.80
634801 - 635400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
635401 - 636000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
636001 - 636600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
636601 - 637200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
637201 - 637800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
637801 - 638400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
638401 - 639000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
639001 - 639600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
639601 - 640200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
640201 - 640800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
640801 - 641400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
641401 - 642000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
642001 - 642600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
642601 - 643200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
643201 - 643800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
643801 - 644400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
644401 - 645000	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
645001 - 645600	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
645601 - 646200	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
646201 - 646800	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90
646801 - 647400	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90	29.90

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
647401 - 648000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
648001 - 648600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
648601 - 649200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
649201 - 649800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
649801 - 650400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
650401 - 651000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
651001 - 651600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
651601 - 652200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
652201 - 652800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
652801 - 653400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
653401 - 654000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
654001 - 654600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
654601 - 655200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
655201 - 655800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
655801 - 656400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
656401 - 657000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
657001 - 657600	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
657601 - 658200	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
658201 - 658800	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
658801 - 659400	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
659401 - 660000	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
660001 - 660600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
660601 - 661200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
661201 - 661800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
661801 - 662400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
662401 - 663000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
663001 - 663600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
663601 - 664200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
664201 - 664800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
664801 - 665400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
665401 - 666000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
666001 - 666600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
666601 - 667200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
667201 - 667800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
667801 - 668400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
668401 - 669000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
669001 - 669600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
669601 - 670200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
670201 - 670800	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
670801 - 671400	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
671401 - 672000	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
672001 - 672600	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
672601 - 673200	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10	30.10
673201 - 673800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
673801 - 674400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
674401 - 675000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
675001 - 675600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
675601 - 676200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
676201 - 676800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
676801 - 677400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
677401 - 678000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
678001 - 678600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
678601 - 679200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
679201 - 679800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
679801 - 680400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
680401 - 681000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
681001 - 681600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
681601 - 682200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
682201 - 682800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
682801 - 683400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
683401 - 684000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
684001 - 684600	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
684601 - 685200	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
685201 - 685800	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
685801 - 686400	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
686401 - 687000	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20	30.20
687001 - 687600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
687601 - 688200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
688201 - 688800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
688801 - 689400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
689401 - 690000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
690001 - 690600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
690601 - 691200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
691201 - 691800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
691801 - 692400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
692401 - 693000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
693001 - 693600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
693601 - 694200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
694201 - 694800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
694801 - 695400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
695401 - 696000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
696001 - 696600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
696601 - 697200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
697201 - 697800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
697801 - 698400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
698401 - 699000	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
699001 - 699600	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
699601 - 700200	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
700201 - 700800	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30
700801 - 701400	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30	30.30

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
701401 - 702000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
702001 - 702600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
702601 - 703200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
703201 - 703800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
703801 - 704400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
704401 - 705000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
705001 - 705600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
705601 - 706200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
706201 - 706800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
706801 - 707400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
707401 - 708000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
708001 - 708600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
708601 - 709200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
709201 - 709800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
709801 - 710400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
710401 - 711000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
711001 - 711600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
711601 - 712200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
712201 - 712800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
712801 - 713400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
713401 - 714000	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
714001 - 714600	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
714601 - 715200	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
715201 - 715800	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
715801 - 716400	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40	30.40
716401 - 717000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
717001 - 717600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
717601 - 718200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
718201 - 718800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
718801 - 719400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
719401 - 720000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
720001 - 720600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
720601 - 721200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
721201 - 721800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
721801 - 722400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
722401 - 723000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
723001 - 723600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
723601 - 724200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
724201 - 724800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
724801 - 725400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
725401 - 726000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
726001 - 726600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
726601 - 727200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
727201 - 727800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
727801 - 728400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
728401 - 729000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
729001 - 729600	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
729601 - 730200	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
730201 - 730800	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
730801 - 731400	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
731401 - 732000	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50
732001 - 732600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
732601 - 733200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
733201 - 733800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
733801 - 734400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
734401 - 735000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
735001 - 735600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
735601 - 736200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
736201 - 736800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
736801 - 737400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
737401 - 738000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
738001 - 738600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
738601 - 739200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
739201 - 739800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
739801 - 740400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
740401 - 741000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
741001 - 741600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
741601 - 742200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
742201 - 742800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
742801 - 743400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
743401 - 744000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
744001 - 744600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
744601 - 745200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
745201 - 745800	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
745801 - 746400	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
746401 - 747000	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
747001 - 747600	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
747601 - 748200	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60	30.60
748201 - 748800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
748801 - 749400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
749401 - 750000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
750001 - 750600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
750601 - 751200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
751201 - 751800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
751801 - 752400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
752401 - 753000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
753001 - 753600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
753601 - 754200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
754201 - 754800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
754801 - 755400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
755401 - 756000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
756001 - 756600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
756601 - 757200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
757201 - 757800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
757801 - 758400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
758401 - 759000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
759001 - 759600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
759601 - 760200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
760201 - 760800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
760801 - 761400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
761401 - 762000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
762001 - 762600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
762601 - 763200	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
763201 - 763800	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
763801 - 764400	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
764401 - 765000	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
765001 - 765600	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70	30.70
765601 - 766200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
766201 - 766800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
766801 - 767400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
767401 - 768000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
768001 - 768600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
768601 - 769200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
769201 - 769800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
769801 - 770400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
770401 - 771000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
771001 - 771600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
771601 - 772200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
772201 - 772800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
772801 - 773400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
773401 - 774000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
774001 - 774600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
774601 - 775200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
775201 - 775800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
775801 - 776400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
776401 - 777000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
777001 - 777600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
777601 - 778200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
778201 - 778800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
778801 - 779400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
779401 - 780000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
780001 - 780600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
780601 - 781200	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
781201 - 781800	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
781801 - 782400	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
782401 - 783000	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
783001 - 783600	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80	30.80
783601 - 784200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
784201 - 784800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
784801 - 785400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
785401 - 786000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
786001 - 786600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
786601 - 787200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
787201 - 787800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
787801 - 788400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
788401 - 789000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
789001 - 789600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
789601 - 790200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
790201 - 790800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
790801 - 791400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
791401 - 792000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
792001 - 792600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
792601 - 793200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
793201 - 793800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
793801 - 794400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
794401 - 795000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
795001 - 795600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
795601 - 796200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
796201 - 796800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
796801 - 797400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
797401 - 798000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
798001 - 798600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
798601 - 799200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
799201 - 799800	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
799801 - 800400	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
800401 - 801000	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
801001 - 801600	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
801601 - 802200	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
802201 - 802800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
802801 - 803400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
803401 - 804000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
804001 - 804600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
804601 - 805200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
805201 - 805800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
805801 - 806400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
806401 - 807000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
807001 - 807600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
807601 - 808200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
808201 - 808800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
808801 - 809400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
809401 - 810000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
810001 - 810600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
810601 - 811200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
811201 - 811800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
811801 - 812400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
812401 - 813000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
813001 - 813600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
813601 - 814200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
814201 - 814800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
814801 - 815400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
815401 - 816000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
816001 - 816600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
816601 - 817200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
817201 - 817800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
817801 - 818400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
818401 - 819000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
819001 - 819600	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
819601 - 820200	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
820201 - 820800	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
820801 - 821400	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
821401 - 822000	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
822001 - 822600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
822601 - 823200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
823201 - 823800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
823801 - 824400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
824401 - 825000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
825001 - 825600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
825601 - 826200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
826201 - 826800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
826801 - 827400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
827401 - 828000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
828001 - 828600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
828601 - 829200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
829201 - 829800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
829801 - 830400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
830401 - 831000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
831001 - 831600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
831601 - 832200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
832201 - 832800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
832801 - 833400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
833401 - 834000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
834001 - 834600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
834601 - 835200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
835201 - 835800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
835801 - 836400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
836401 - 837000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
837001 - 837600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
837601 - 838200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
838201 - 838800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
838801 - 839400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
839401 - 840000	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
840001 - 840600	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
840601 - 841200	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
841201 - 841800	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
841801 - 842400	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10	31.10
842401 - 843000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
843001 - 843600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
843601 - 844200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
844201 - 844800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
844801 - 845400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
845401 - 846000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
846001 - 846600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
846601 - 847200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
847201 - 847800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
847801 - 848400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
848401 - 849000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
849001 - 849600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
849601 - 850200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
850201 - 850800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
850801 - 851400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
851401 - 852000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
852001 - 852600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
852601 - 853200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
853201 - 853800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
853801 - 854400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
854401 - 855000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
855001 - 855600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
855601 - 856200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
856201 - 856800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
856801 - 857400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
857401 - 858000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
858001 - 858600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
858601 - 859200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
859201 - 859800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
859801 - 860400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
860401 - 861000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
861001 - 861600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
861601 - 862200	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
862201 - 862800	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
862801 - 863400	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
863401 - 864000	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
864001 - 864600	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20	31.20
864601 - 865200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
865201 - 865800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
865801 - 866400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
866401 - 867000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
867001 - 867600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
867601 - 868200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
868201 - 868800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
868801 - 869400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
869401 - 870000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
870001 - 870600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
870601 - 871200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
871201 - 871800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
871801 - 872400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
872401 - 873000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
873001 - 873600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
873601 - 874200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
874201 - 874800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
874801 - 875400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
875401 - 876000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
876001 - 876600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
876601 - 877200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
877201 - 877800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
877801 - 878400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
878401 - 879000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
879001 - 879600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
879601 - 880200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
880201 - 880800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
880801 - 881400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
881401 - 882000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
882001 - 882600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
882601 - 883200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
883201 - 883800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
883801 - 884400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
884401 - 885000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
885001 - 885600	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
885601 - 886200	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
886201 - 886800	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
886801 - 887400	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
887401 - 888000	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
888001 - 888600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
888601 - 889200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
889201 - 889800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
889801 - 890400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
890401 - 891000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
891001 - 891600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
891601 - 892200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
892201 - 892800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
892801 - 893400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
893401 - 894000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
894001 - 894600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
894601 - 895200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
895201 - 895800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
895801 - 896400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
896401 - 897000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
897001 - 897600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
897601 - 898200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
898201 - 898800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
898801 - 899400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
899401 - 900000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
900001 - 900600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
900601 - 901200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
901201 - 901800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
901801 - 902400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
902401 - 903000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
903001 - 903600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
903601 - 904200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
904201 - 904800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
904801 - 905400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
905401 - 906000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
906001 - 906600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
906601 - 907200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
907201 - 907800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
907801 - 908400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
908401 - 909000	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
909001 - 909600	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
909601 - 910200	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
910201 - 910800	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
910801 - 911400	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40	31.40
911401 - 912000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
912001 - 912600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
912601 - 913200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
913201 - 913800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
913801 - 914400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
914401 - 915000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
915001 - 915600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
915601 - 916200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
916201 - 916800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
916801 - 917400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
917401 - 918000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
918001 - 918600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
918601 - 919200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
919201 - 919800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
919801 - 920400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
920401 - 921000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
921001 - 921600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
921601 - 922200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
922201 - 922800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
922801 - 923400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
923401 - 924000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
924001 - 924600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
924601 - 925200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
925201 - 925800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
925801 - 926400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
926401 - 927000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
927001 - 927600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
927601 - 928200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
928201 - 928800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
928801 - 929400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
929401 - 930000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
930001 - 930600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
930601 - 931200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
931201 - 931800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
931801 - 932400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
932401 - 933000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
933001 - 933600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
933601 - 934200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
934201 - 934800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
934801 - 935400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
935401 - 936000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
936001 - 936600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
936601 - 937200	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
937201 - 937800	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
937801 - 938400	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
938401 - 939000	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
939001 - 939600	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50
939601 - 940200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
940201 - 940800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
940801 - 941400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
941401 - 942000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
942001 - 942600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
942601 - 943200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
943201 - 943800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
943801 - 944400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
944401 - 945000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
945001 - 945600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
945601 - 946200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
946201 - 946800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
946801 - 947400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
947401 - 948000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
948001 - 948600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
948601 - 949200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
949201 - 949800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
949801 - 950400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
950401 - 951000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
951001 - 951600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
951601 - 952200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
952201 - 952800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
952801 - 953400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
953401 - 954000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
954001 - 954600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
954601 - 955200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
955201 - 955800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
955801 - 956400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
956401 - 957000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
957001 - 957600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
957601 - 958200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
958201 - 958800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
958801 - 959400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
959401 - 960000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
960001 - 960600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
960601 - 961200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
961201 - 961800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
961801 - 962400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
962401 - 963000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
963001 - 963600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
963601 - 964200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
964201 - 964800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
964801 - 965400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
965401 - 966000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
966001 - 966600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
966601 - 967200	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
967201 - 967800	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
967801 - 968400	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
968401 - 969000	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
969001 - 969600	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60	31.60
969601 - 970200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
970201 - 970800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
970801 - 971400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
971401 - 972000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
972001 - 972600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
972601 - 973200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
973201 - 973800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
973801 - 974400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
974401 - 975000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
975001 - 975600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
975601 - 976200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
976201 - 976800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
976801 - 977400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
977401 - 978000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
978001 - 978600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
978601 - 979200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
979201 - 979800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
979801 - 980400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
980401 - 981000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
981001 - 981600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
981601 - 982200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
982201 - 982800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
982801 - 983400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
983401 - 984000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
984001 - 984600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
984601 - 985200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
985201 - 985800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
985801 - 986400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
986401 - 987000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
987001 - 987600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
987601 - 988200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
988201 - 988800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
988801 - 989400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
989401 - 990000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
990001 - 990600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
990601 - 991200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
991201 - 991800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
991801 - 992400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
992401 - 993000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
993001 - 993600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
993601 - 994200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
994201 - 994800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
994801 - 995400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
995401 - 996000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
996001 - 996600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
996601 - 997200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
997201 - 997800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
997801 - 998400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
998401 - 999000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
999001 - 999600	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
999601 - 1000200	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
1000201 - 1000800	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
1000801 - 1001400	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
1001401 - 1002000	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70	31.70
1002001 - 1002600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1002601 - 1003200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1003201 - 1003800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1003801 - 1004400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1004401 - 1005000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1005001 - 1005600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1005601 - 1006200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1006201 - 1006800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1006801 - 1007400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1007401 - 1008000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1008001 - 1008600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1008601 - 1009200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1009201 - 1009800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1009801 - 1010400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1010401 - 1011000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1011001 - 1011600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1011601 - 1012200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1012201 - 1012800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1012801 - 1013400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1013401 - 1014000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1014001 - 1014600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1014601 - 1015200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1015201 - 1015800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1015801 - 1016400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1016401 - 1017000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1017001 - 1017600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1017601 - 1018200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1018201 - 1018800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1018801 - 1019400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1019401 - 1020000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1020001 - 1020600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1020601 - 1021200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1021201 - 1021800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1021801 - 1022400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1022401 - 1023000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1023001 - 1023600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1023601 - 1024200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1024201 - 1024800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1024801 - 1025400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1025401 - 1026000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1026001 - 1026600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1026601 - 1027200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1027201 - 1027800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1027801 - 1028400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1028401 - 1029000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1029001 - 1029600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1029601 - 1030200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1030201 - 1030800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1030801 - 1031400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1031401 - 1032000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1032001 - 1032600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1032601 - 1033200	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1033201 - 1033800	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1033801 - 1034400	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1034401 - 1035000	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1035001 - 1035600	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80	31.80
1035601 - 1036200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1036201 - 1036800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1036801 - 1037400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1037401 - 1038000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1038001 - 1038600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1038601 - 1039200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1039201 - 1039800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1039801 - 1040400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1040401 - 1041000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1041001 - 1041600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1041601 - 1042200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1042201 - 1042800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1042801 - 1043400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1043401 - 1044000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1044001 - 1044600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1044601 - 1045200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1045201 - 1045800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1045801 - 1046400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1046401 - 1047000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1047001 - 1047600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1047601 - 1048200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1048201 - 1048800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1048801 - 1049400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1049401 - 1050000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1050001 - 1050600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1050601 - 1051200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1051201 - 1051800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1051801 - 1052400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1052401 - 1053000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1053001 - 1053600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1053601 - 1054200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1054201 - 1054800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1054801 - 1055400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1055401 - 1056000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1056001 - 1056600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1056601 - 1057200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1057201 - 1057800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1057801 - 1058400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1058401 - 1059000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1059001 - 1059600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1059601 - 1060200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1060201 - 1060800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1060801 - 1061400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1061401 - 1062000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1062001 - 1062600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1062601 - 1063200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1063201 - 1063800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1063801 - 1064400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1064401 - 1065000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1065001 - 1065600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1065601 - 1066200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1066201 - 1066800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1066801 - 1067400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1067401 - 1068000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1068001 - 1068600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1068601 - 1069200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1069201 - 1069800	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1069801 - 1070400	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1070401 - 1071000	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1071001 - 1071600	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1071601 - 1072200	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90	31.90
1072201 - 1072800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1072801 - 1073400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1073401 - 1074000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1074001 - 1074600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1074601 - 1075200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1075201 - 1075800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1075801 - 1076400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1076401 - 1077000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1077001 - 1077600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1077601 - 1078200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1078201 - 1078800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1078801 - 1079400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1079401 - 1080000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1080001 - 1080600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1080601 - 1081200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1081201 - 1081800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1081801 - 1082400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1082401 - 1083000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1083001 - 1083600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1083601 - 1084200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1084201 - 1084800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1084801 - 1085400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1085401 - 1086000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1086001 - 1086600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1086601 - 1087200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1087201 - 1087800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1087801 - 1088400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1088401 - 1089000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1089001 - 1089600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1089601 - 1090200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1090201 - 1090800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1090801 - 1091400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1091401 - 1092000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1092001 - 1092600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1092601 - 1093200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1093201 - 1093800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1093801 - 1094400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1094401 - 1095000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1095001 - 1095600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1095601 - 1096200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1096201 - 1096800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1096801 - 1097400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1097401 - 1098000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1098001 - 1098600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1098601 - 1099200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1099201 - 1099800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1099801 - 1100400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1100401 - 1101000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1101001 - 1101600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1101601 - 1102200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1102201 - 1102800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1102801 - 1103400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1103401 - 1104000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1104001 - 1104600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1104601 - 1105200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1105201 - 1105800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1105801 - 1106400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1106401 - 1107000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1107001 - 1107600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1107601 - 1108200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1108201 - 1108800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1108801 - 1109400	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1109401 - 1110000	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1110001 - 1110600	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1110601 - 1111200	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1111201 - 1111800	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
1111801 - 1112400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1112401 - 1113000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1113001 - 1113600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1113601 - 1114200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1114201 - 1114800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1114801 - 1115400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1115401 - 1116000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1116001 - 1116600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1116601 - 1117200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1117201 - 1117800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1117801 - 1118400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1118401 - 1119000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1119001 - 1119600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1119601 - 1120200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1120201 - 1120800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1120801 - 1121400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1121401 - 1122000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1122001 - 1122600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1122601 - 1123200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1123201 - 1123800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1123801 - 1124400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1124401 - 1125000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1125001 - 1125600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1125601 - 1126200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1126201 - 1126800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1126801 - 1127400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1127401 - 1128000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1128001 - 1128600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1128601 - 1129200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1129201 - 1129800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1129801 - 1130400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1130401 - 1131000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1131001 - 1131600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1131601 - 1132200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1132201 - 1132800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1132801 - 1133400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1133401 - 1134000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1134001 - 1134600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1134601 - 1135200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1135201 - 1135800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1135801 - 1136400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1136401 - 1137000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1137001 - 1137600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1137601 - 1138200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1138201 - 1138800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1138801 - 1139400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1139401 - 1140000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1140001 - 1140600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1140601 - 1141200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1141201 - 1141800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1141801 - 1142400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1142401 - 1143000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1143001 - 1143600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1143601 - 1144200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1144201 - 1144800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1144801 - 1145400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1145401 - 1146000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1146001 - 1146600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1146601 - 1147200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1147201 - 1147800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1147801 - 1148400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1148401 - 1149000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1149001 - 1149600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1149601 - 1150200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1150201 - 1150800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1150801 - 1151400	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 A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1151401 - 1152000	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1152001 - 1152600	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1152601 - 1153200	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1153201 - 1153800	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1153801 - 1154400	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10	32.10
1154401 - 1155000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1155001 - 1155600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1155601 - 1156200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1156201 - 1156800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1156801 - 1157400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1157401 - 1158000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1158001 - 1158600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1158601 - 1159200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1159201 - 1159800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1159801 - 1160400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1160401 - 1161000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1161001 - 1161600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1161601 - 1162200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1162201 - 1162800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1162801 - 1163400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1163401 - 1164000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1164001 - 1164600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1164601 - 1165200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1165201 - 1165800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1165801 - 1166400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1166401 - 1167000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1167001 - 1167600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1167601 - 1168200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1168201 - 1168800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1168801 - 1169400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1169401 - 1170000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1170001 - 1170600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1170601 - 1171200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1171201 - 1171800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1171801 - 1172400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1172401 - 1173000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1173001 - 1173600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1173601 - 1174200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1174201 - 1174800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1174801 - 1175400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1175401 - 1176000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1176001 - 1176600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1176601 - 1177200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1177201 - 1177800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1177801 - 1178400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1178401 - 1179000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1179001 - 1179600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1179601 - 1180200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1180201 - 1180800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1180801 - 1181400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1181401 - 1182000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1182001 - 1182600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1182601 - 1183200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1183201 - 1183800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1183801 - 1184400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1184401 - 1185000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1185001 - 1185600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1185601 - 1186200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1186201 - 1186800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1186801 - 1187400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
1187401 - 1188000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1188001 - 1188600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1188601 - 1189200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1189201 - 1189800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1189801 - 1190400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1190401 - 1191000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1191001 - 1191600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1191601 - 1192200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1192201 - 1192800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1192801 - 1193400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1193401 - 1194000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1194001 - 1194600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1194601 - 1195200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1195201 - 1195800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1195801 - 1196400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1196401 - 1197000	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1197001 - 1197600	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1197601 - 1198200	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1198201 - 1198800	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1198801 - 1199400	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20	32.20
1199401 - 1200000	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30	32.30

Viene precisato che le aliquote presenti all'interno delle tabelle di calcolo A, B, C, H, R, S, T, U sono calcolate per redditi lordi annui **fino a CHF 1'200'000.00**.

Per l'eventuale determinazione di aliquote corrispondenti a redditi lordi annui **superiori a CHF 1'200'000.00**, si invita a voler prendere direttamente contatto con l'Ufficio delle imposte alla fonte e del bollo - Via Franco Zorzi 36 - 6501 Bellinzona

Aliquote di imposta alla fonte Tabella A

Edizione 2025

Reddito annuale in CHF	A0 %	A1 %	A2 %	A3 %	A4 %	A5 %	A6 %	A7 %	A8 %	A9 %
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