# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 - 50 | 1 - 600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 - 100 | 601 - 1'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 101 - 150 | 1'201 - 1'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 - 200 | 1'801 - 2'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201 - 250 | 2'401 - 3'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 251 - 300 | 3'001 - 3'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 301 - 350 | 3'601 - 4'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 351 - 400 | 4'201 - 4'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 401 - 450 | 4'801 - 5'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 451 - 500 | 5'401 - 6'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 501 - 550 | 6'001 - 6'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 551 - 600 | 6'601 - 7'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 601 - 650 | 7'201 - 7'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 651 - 700 | 7'801 - 8'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 701 - 750 | 8'401 - 9'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 751 - 800 | 9'001 - 9'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 801 - 850 | 9'601 - 10'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 851 - 900 | 10'201 - 10'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 901 - 950 | 10'801 - 11'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 951 - 1'000 | 11'401 - 12'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'001 - 1'050 | 12'001 - 12'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'051 - 1'100 | 12'601 - 13'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'101 - 1'150 | 13'201 - 13'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'151 - 1'200 | 13'801 - 14'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'201 - 1'250 | 14'401 - 15'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'251 - 1'300 | 15'001 - 15'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'301 - 1'350 | 15'601 - 16'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'351 - 1'400 | 16'201 - 16'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'401 - 1'450 | 16'801 - 17'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'451 - 1'500 | 17'401 - 18'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'501 - 1'550 | 18'001 - 18'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'551 - 1'600 | 18'601 - 19'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'601 - 1'650 | 19'201 - 19'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'651 - 1'700 | 19'801 - 20'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'701 - 1'750 | 20'401 - 21'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'751 - 1'800 | 21'001 - 21'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'801 - 1'850 | 21'601 - 22'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'851 - 1'900 | 22'201 - 22'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'901 - 1'950 | 22'801 - 23'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1'951 - 2'000 | 23'401 - 24'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'001 - 2'050 | 24'001 - 24'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'051 - 2'100 | 24'601 - 25'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'101 - 2'150 | 25'201 - 25'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'151 - 2'200 | 25'801 - 26'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'201 - 2'250 | 26'401 - 27'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'251 - 2'300 | 27'001 - 27'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'301 - 2'350 | 27'601 - 28'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'351 - 2'400 | 28'201 - 28'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'401 - 2'450 | 28'801 - 29'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'451 - 2'500 | 29'401 - 30'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'501 - 2'550 | 30'001 - 30'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 2'551 - 2'600 | 30'601 - 31'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'601 - 2'650 | 31'201 - 31'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'651 - 2'700 | 31'801 - 32'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'701 - 2'750 | 32'401 - 33'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'751 - 2'800 | 33'001 - 33'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'801 - 2'850 | 33'601 - 34'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'851 - 2'900 | 34'201 - 34'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'901 - 2'950 | 34'801 - 35'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2'951 - 3'000 | 35'401 - 36'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'001 - 3'050 | 36'001 - 36'600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'051 - 3'100 | 36'601 - 37'200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'101 - 3'150 | 37'201 - 37'800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'151 - 3'200 | 37'801 - 38'400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'201 - 3'250 | 38'401 - 39'000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'251 - 3'300 | 39'001 - 39'600 | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'301 - 3'350 | 39'601 - 40'200 | 0.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'351 - 3'400 | 40'201 - 40'800 | 0.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'401 - 3'450 | 40'801 - 41'400 | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'451 - 3'500 | 41'401 - 42'000 | 0.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'501 - 3'550 | 42'001 - 42'600 | 0.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'551 - 3'600 | 42'601 - 43'200 | 0.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'601 - 3'650 | 43'201 - 43'800 | 0.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'651 - 3'700 | 43'801 - 44'400 | 0.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'701 - 3'750 | 44'401 - 45'000 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'751 - 3'800 | 45'001 - 45'600 | 1.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'801 - 3'850 | 45'601 - 46'200 | 1.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'851 - 3'900 | 46'201 - 46'800 | 1.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'901 - 3'950 | 46'801 - 47'400 | 1.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3'951 - 4'000 | 47'401 - 48'000 | 1.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'001 - 4'050 | 48'001 - 48'600 | 1.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'051 - 4'100 | 48'601 - 49'200 | 1.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'101 - 4'150 | 49'201 - 49'800 | 1.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'151 - 4'200 | 49'801 - 50'400 | 1.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'201 - 4'250 | 50'401 - 51'000 | 1.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'251 - 4'300 | 51'001 - 51'600 | 1.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'301 - 4'350 | 51'601 - 52'200 | 1.79 | 0.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'351 - 4'400 | 52'201 - 52'800 | 1.87 | 0.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'401 - 4'450 | 52'801 - 53'400 | 1.97 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'451 - 4'500 | 53'401 - 54'000 | 2.05 | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'501 - 4'550 | 54'001 - 54'600 | 2.14 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'551 - 4'600 | 54'601 - 55'200 | 2.22 | 0.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'601 - 4'650 | 55'201 - 55'800 | 2.32 | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'651 - 4'700 | 55'801 - 56'400 | 2.41 | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'701 - 4'750 | 56'401 - 57'000 | 2.51 | 0.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'751 - 4'800 | 57'001 - 57'600 | 2.59 | 0.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'801 - 4'850 | 57'601 - 58'200 | 2.70 | 0.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'851 - 4'900 | 58'201 - 58'800 | 2.78 | 0.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'901 - 4'950 | 58'801 - 59'400 | 2.89 | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4'951 - 5'000 | 59'401 - 60'000 | 2.97 | 1.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'001 - 5'050 | 60'001 - 60'600 | 3.08 | 1.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'051 - 5'100 | 60'601 - 61'200 | 3.17 | 1.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 5'101 - 5'150 | 61'201 - 61'800 | 3.28 | 1.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'151 - 5'200 | 61'801 - 62'400 | 3.37 | 1.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'201 - 5'250 | 62'401 - 63'000 | 3.48 | 1.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'251 - 5'300 | 63'001 - 63'600 | 3.57 | 1.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'301 - 5'350 | 63'601 - 64'200 | 3.68 | 1.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'351 - 5'400 | 64'201 - 64'800 | 3.77 | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'401 - 5'450 | 64'801 - 65'400 | 3.89 | 1.60 | 0.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'451 - 5'500 | 65'401 - 66'000 | 3.98 | 1.65 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'501 - 5'550 | 66'001 - 66'600 | 4.10 | 1.75 | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'551 - 5'600 | 66'601 - 67'200 | 4.19 | 1.80 | 0.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'601 - 5'650 | 67'201 - 67'800 | 4.27 | 1.88 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'651 - 5'700 | 67'801 - 68'400 | 4.33 | 1.95 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'701 - 5'750 | 68'401 - 69'000 | 4.41 | 2.04 | 0.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'751 - 5'800 | 69'001 - 69'600 | 4.45 | 2.11 | 0.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'801 - 5'850 | 69'601 - 70'200 | 4.55 | 2.20 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'851 - 5'900 | 70'201 - 70'800 | 4.60 | 2.25 | 0.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'901 - 5'950 | 70'801 - 71'400 | 4.70 | 2.36 | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5'951 - 6'000 | 71'401 - 72'000 | 4.74 | 2.42 | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'001 - 6'050 | 72'001 - 72'600 | 4.82 | 2.53 | 0.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'051 - 6'100 | 72'601 - 73'200 | 4.88 | 2.59 | 0.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'101 - 6'150 | 73'201 - 73'800 | 4.97 | 2.64 | 0.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'151 - 6'200 | 73'801 - 74'400 | 5.03 | 2.75 | 0.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'201 - 6'250 | 74'401 - 75'000 | 5.10 | 2.81 | 0.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'251 - 6'300 | 75'001 - 75'600 | 5.15 | 2.93 | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'301 - 6'350 | 75'601 - 76'200 | 5.25 | 2.99 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'351 - 6'400 | 76'201 - 76'800 | 5.30 | 3.08 | 1.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'401 - 6'450 | 76'801 - 77'400 | 5.40 | 3.16 | 1.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'451 - 6'500 | 77'401 - 78'000 | 5.43 | 3.26 | 1.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'501 - 6'550 | 78'001 - 78'600 | 5.48 | 3.34 | 1.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'551 - 6'600 | 78'601 - 79'200 | 5.58 | 3.44 | 1.30 | 0.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'601 - 6'650 | 79'201 - 79'800 | 5.63 | 3.49 | 1.36 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'651 - 6'700 | 79'801 - 80'400 | 5.73 | 3.59 | 1.43 | 0.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'701 - 6'750 | 80'401 - 81'000 | 5.78 | 3.64 | 1.49 | 0.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'751 - 6'800 | 81'001 - 81'600 | 5.85 | 3.72 | 1.56 | 0.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'801 - 6'850 | 81'601 - 82'200 | 5.91 | 3.77 | 1.60 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'851 - 6'900 | 82'201 - 82'800 | 6.00 | 3.86 | 1.69 | 0.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'901 - 6'950 | 82'801 - 83'400 | 6.08 | 3.89 | 1.74 | 0.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6'951 - 7'000 | 83'401 - 84'000 | 6.14 | 3.97 | 1.83 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'001 - 7'050 | 84'001 - 84'600 | 6.18 | 4.03 | 1.88 | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'051 - 7'100 | 84'601 - 85'200 | 6.26 | 4.11 | 1.92 | 0.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'101 - 7'150 | 85'201 - 85'800 | 6.31 | 4.16 | 2.02 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'151 - 7'200 | 85'801 - 86'400 | 6.39 | 4.23 | 2.07 | 0.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'201 - 7'250 | 86'401 - 87'000 | 6.44 | 4.28 | 2.17 | 0.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'251 - 7'300 | 87'001 - 87'600 | 6.49 | 4.37 | 2.22 | 0.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'301 - 7'350 | 87'601 - 88'200 | 6.56 | 4.41 | 2.29 | 0.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'351 - 7'400 | 88'201 - 88'800 | 6.62 | 4.50 | 2.36 | 0.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'401 - 7'450 | 88'801 - 89'400 | 6.69 | 4.54 | 2.45 | 0.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'451 - 7'500 | 89'401 - 90'000 | 6.75 | 4.58 | 2.52 | 0.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'501 - 7'550 | 90'001 - 90'600 | 6.82 | 4.68 | 2.61 | 0.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'551 - 7'600 | 90'601 - 91'200 | 6.89 | 4.72 | 2.65 | 0.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'601 - 7'650 | 91'201 - 91'800 | 6.97 | 4.81 | 2.76 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 7'651 - 7'700 | 91'801 - 92'400 | 7.05 | 4.85 | 2.81 | 1.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'701 - 7'750 | 92'401 - 93'000 | 7.14 | 4.93 | 2.92 | 1.10 | 0.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'751 - 7'800 | 93'001 - 93'600 | 7.19 | 4.99 | 2.98 | 1.14 | 0.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'801 - 7'850 | 93'601 - 94'200 | 7.28 | 5.07 | 3.04 | 1.21 | 0.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'851 - 7'900 | 94'201 - 94'800 | 7.34 | 5.12 | 3.10 | 1.25 | 0.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'901 - 7'950 | 94'801 - 95'400 | 7.43 | 5.19 | 3.17 | 1.33 | 0.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7'951 - 8'000 | 95'401 - 96'000 | 7.50 | 5.24 | 3.22 | 1.37 | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'001 - 8'050 | 96'001 - 96'600 | 7.55 | 5.30 | 3.29 | 1.41 | 0.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'051 - 8'100 | 96'601 - 97'200 | 7.64 | 5.34 | 3.32 | 1.49 | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'101 - 8'150 | 97'201 - 97'800 | 7.70 | 5.40 | 3.40 | 1.53 | 0.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'151 - 8'200 | 97'801 - 98'400 | 7.79 | 5.44 | 3.44 | 1.61 | 0.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'201 - 8'250 | 98'401 - 99'000 | 7.86 | 5.48 | 3.52 | 1.65 | 0.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'251 - 8'300 | 99'001 - 99'600 | 7.92 | 5.54 | 3.57 | 1.72 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'301 - 8'350 | 99'601 - 100'200 | 7.98 | 5.59 | 3.60 | 1.78 | 0.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'351 - 8'400 | 100'201 - 100'800 | 8.06 | 5.65 | 3.68 | 1.85 | 0.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'401 - 8'450 | 100'801 - 101'400 | 8.10 | 5.69 | 3.72 | 1.91 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'451 - 8'500 | 101'401 - 102'000 | 8.18 | 5.73 | 3.81 | 1.98 | 0.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'501 - 8'550 | 102'001 - 102'600 | 8.24 | 5.79 | 3.85 | 2.02 | 0.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'551 - 8'600 | 102'601 - 103'200 | 8.29 | 5.83 | 3.93 | 2.11 | 0.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'601 - 8'650 | 103'201 - 103'800 | 8.35 | 5.89 | 3.96 | 2.16 | 0.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'651 - 8'700 | 103'801 - 104'400 | 8.42 | 5.94 | 4.04 | 2.25 | 0.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'701 - 8'750 | 104'401 - 105'000 | 8.46 | 5.98 | 4.09 | 2.30 | 0.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'751 - 8'800 | 105'001 - 105'600 | 8.54 | 6.09 | 4.16 | 2.37 | 0.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'801 - 8'850 | 105'601 - 106'200 | 8.57 | 6.15 | 4.22 | 2.44 | 0.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8'851 - 8'900 | 106'201 - 106'800 | 8.64 | 6.25 | 4.28 | 2.52 | 0.96 | 0.19 | 0.00 | 0.00 | 0.00 |
| 8'901 - 8'950 | 106'801 - 107'400 | 8.70 | 6.31 | 4.32 | 2.59 | 0.99 | 0.21 | 0.00 | 0.00 | 0.00 |
| 8'951 - 9'000 | 107'401 - 108'000 | 8.77 | 6.39 | 4.41 | 2.65 | 1.02 | 0.23 | 0.00 | 0.00 | 0.00 |
| 9'001 - 9'050 | 108'001 - 108'600 | 8.82 | 6.47 | 4.45 | 2.69 | 1.09 | 0.25 | 0.00 | 0.00 | 0.00 |
| 9'051 - 9'100 | 108'601 - 109'200 | 8.85 | 6.56 | 4.54 | 2.76 | 1.13 | 0.26 | 0.00 | 0.00 | 0.00 |
| 9'101 - 9'150 | 109'201 - 109'800 | 8.91 | 6.63 | 4.57 | 2.80 | 1.19 | 0.29 | 0.00 | 0.00 | 0.00 |
| 9'151 - 9'200 | 109'801 - 110'400 | 8.96 | 6.73 | 4.61 | 2.87 | 1.23 | 0.31 | 0.00 | 0.00 | 0.00 |
| 9'201 - 9'250 | 110'401 - 111'000 | 9.02 | 6.78 | 4.67 | 2.91 | 1.28 | 0.34 | 0.00 | 0.00 | 0.00 |
| 9'251 - 9'300 | 111'001 - 111'600 | 9.06 | 6.88 | 4.71 | 2.94 | 1.33 | 0.36 | 0.00 | 0.00 | 0.00 |
| 9'301 - 9'350 | 111'601 - 112'200 | 9.10 | 6.93 | 4.77 | 3.01 | 1.40 | 0.38 | 0.00 | 0.00 | 0.00 |
| 9'351 - 9'400 | 112'201 - 112'800 | 9.16 | 7.03 | 4.80 | 3.05 | 1.45 | 0.41 | 0.00 | 0.00 | 0.00 |
| 9'401 - 9'450 | 112'801 - 113'400 | 9.21 | 7.07 | 4.85 | 3.12 | 1.50 | 0.43 | 0.00 | 0.00 | 0.00 |
| 9'451 - 9'500 | 113'401 - 114'000 | 9.27 | 7.14 | 4.90 | 3.16 | 1.55 | 0.46 | 0.00 | 0.00 | 0.00 |
| 9'501 - 9'550 | 114'001 - 114'600 | 9.32 | 7.20 | 4.94 | 3.22 | 1.62 | 0.49 | 0.00 | 0.00 | 0.00 |
| 9'551 - 9'600 | 114'601 - 115'200 | 9.36 | 7.28 | 5.00 | 3.27 | 1.66 | 0.51 | 0.00 | 0.00 | 0.00 |
| 9'601 - 9'650 | 115'201 - 115'800 | 9.42 | 7.34 | 5.03 | 3.33 | 1.74 | 0.54 | 0.00 | 0.00 | 0.00 |
| 9'651 - 9'700 | 115'801 - 116'400 | 9.47 | 7.42 | 5.08 | 3.38 | 1.78 | 0.57 | 0.00 | 0.00 | 0.00 |
| 9'701 - 9'750 | 116'401 - 117'000 | 9.53 | 7.46 | 5.13 | 3.45 | 1.85 | 0.60 | 0.00 | 0.00 | 0.00 |
| 9'751 - 9'800 | 117'001 - 117'600 | 9.58 | 7.55 | 5.18 | 3.48 | 1.90 | 0.63 | 0.00 | 0.00 | 0.00 |
| 9'801 - 9'850 | 117'601 - 118'200 | 9.62 | 7.60 | 5.23 | 3.56 | 1.97 | 0.66 | 0.00 | 0.00 | 0.00 |
| 9'851 - 9'900 | 118'201 - 118'800 | 9.68 | 7.69 | 5.27 | 3.60 | 2.03 | 0.71 | 0.00 | 0.00 | 0.00 |
| 9'901 - 9'950 | 118'801 - 119'400 | 9.73 | 7.74 | 5.31 | 3.67 | 2.09 | 0.74 | 0.00 | 0.00 | 0.00 |
| 9'951 - 10'000 | 119'401 - 120'000 | 9.79 | 7.78 | 5.41 | 3.71 | 2.14 | 0.79 | 0.00 | 0.00 | 0.00 |
| 10'001 - 10'050 | 120'001 - 120'600 | 9.83 | 7.87 | 5.46 | 3.79 | 2.22 | 0.82 | 0.00 | 0.00 | 0.00 |
| 10'051 - 10'100 | 120'601 - 121'200 | 9.90 | 7.91 | 5.56 | 3.82 | 2.27 | 0.88 | 0.18 | 0.00 | 0.00 |
| 10'101 - 10'150 | 121'201 - 121'800 | 9.93 | 8.01 | 5.60 | 3.89 | 2.35 | 0.90 | 0.20 | 0.00 | 0.00 |
| 10'151 - 10'200 | 121'801 - 122'400 | 9.98 | 8.06 | 5.69 | 3.94 | 2.38 | 0.95 | 0.22 | 0.00 | 0.00 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 10'201 - 10'250 | 122'401 - 123'000 | 10.04 | 8.15 | 5.73 | 4.01 | 2.41 | 1.00 | 0.23 | 0.00 | 0.00 |
| 10'251 - 10'300 | 123'001 - 123'600 | 10.09 | 8.19 | 5.83 | 4.06 | 2.48 | 1.05 | 0.25 | 0.00 | 0.00 |
| 10'301 - 10'350 | 123'601 - 124'200 | 10.15 | 8.24 | 5.89 | 4.09 | 2.51 | 1.09 | 0.27 | 0.00 | 0.00 |
| 10'351 - 10'400 | 124'201 - 124'800 | 10.18 | 8.30 | 5.99 | 4.13 | 2.58 | 1.14 | 0.29 | 0.00 | 0.00 |
| 10'401 - 10'450 | 124'801 - 125'400 | 10.23 | 8.35 | 6.04 | 4.18 | 2.61 | 1.17 | 0.32 | 0.00 | 0.00 |
| 10'451 - 10'500 | 125'401 - 126'000 | 10.29 | 8.41 | 6.13 | 4.23 | 2.67 | 1.24 | 0.34 | 0.00 | 0.00 |
| 10'501 - 10'550 | 126'001 - 126'600 | 10.33 | 8.45 | 6.18 | 4.28 | 2.71 | 1.27 | 0.36 | 0.00 | 0.00 |
| 10'551 - 10'600 | 126'601 - 127'200 | 10.39 | 8.50 | 6.28 | 4.31 | 2.77 | 1.34 | 0.38 | 0.00 | 0.00 |
| 10'601 - 10'650 | 127'201 - 127'800 | 10.43 | 8.56 | 6.33 | 4.35 | 2.81 | 1.37 | 0.40 | 0.00 | 0.00 |
| 10'651 - 10'700 | 127'801 - 128'400 | 10.47 | 8.61 | 6.37 | 4.40 | 2.87 | 1.43 | 0.43 | 0.00 | 0.00 |
| 10'701 - 10'750 | 128'401 - 129'000 | 10.53 | 8.67 | 6.47 | 4.44 | 2.90 | 1.48 | 0.46 | 0.00 | 0.00 |
| 10'751 - 10'800 | 129'001 - 129'600 | 10.58 | 8.71 | 6.51 | 4.50 | 2.97 | 1.54 | 0.48 | 0.00 | 0.00 |
| 10'801 - 10'850 | 129'601 - 130'200 | 10.64 | 8.76 | 6.61 | 4.53 | 3.01 | 1.59 | 0.51 | 0.00 | 0.00 |
| 10'851 - 10'900 | 130'201 - 130'800 | 10.67 | 8.82 | 6.67 | 4.57 | 3.08 | 1.65 | 0.53 | 0.00 | 0.00 |
| 10'901 - 10'950 | 130'801 - 131'400 | 10.72 | 8.87 | 6.75 | 4.62 | 3.11 | 1.69 | 0.56 | 0.00 | 0.00 |
| 10'951 - 11'000 | 131'401 - 132'000 | 10.78 | 8.93 | 6.81 | 4.67 | 3.17 | 1.76 | 0.59 | 0.00 | 0.00 |
| 11'001 - 11'050 | 132'001 - 132'600 | 10.83 | 8.97 | 6.91 | 4.72 | 3.21 | 1.80 | 0.62 | 0.00 | 0.00 |
| 11'051 - 11'100 | 132'601 - 133'200 | 10.89 | 9.01 | 6.96 | 4.75 | 3.27 | 1.88 | 0.66 | 0.00 | 0.00 |
| 11'101 - 11'150 | 133'201 - 133'800 | 10.93 | 9.07 | 7.06 | 4.79 | 3.32 | 1.91 | 0.70 | 0.00 | 0.00 |
| 11'151 - 11'200 | 133'801 - 134'400 | 10.98 | 9.12 | 7.12 | 4.90 | 3.38 | 1.96 | 0.73 | 0.00 | 0.00 |
| 11'201 - 11'250 | 134'401 - 135'000 | 11.04 | 9.18 | 7.22 | 4.94 | 3.43 | 2.03 | 0.78 | 0.16 | 0.00 |
| 11'251 - 11'300 | 135'001 - 135'600 | 11.09 | 9.23 | 7.27 | 5.05 | 3.49 | 2.08 | 0.81 | 0.18 | 0.00 |
| 11'301 - 11'350 | 135'601 - 136'200 | 11.15 | 9.29 | 7.37 | 5.09 | 3.54 | 2.13 | 0.86 | 0.20 | 0.00 |
| 11'351 - 11'400 | 136'201 - 136'800 | 11.20 | 9.34 | 7.43 | 5.20 | 3.60 | 2.17 | 0.89 | 0.21 | 0.00 |
| 11'401 - 11'450 | 136'801 - 137'400 | 11.26 | 9.40 | 7.53 | 5.25 | 3.65 | 2.23 | 0.94 | 0.23 | 0.00 |
| 11'451 - 11'500 | 137'401 - 138'000 | 11.31 | 9.44 | 7.57 | 5.36 | 3.69 | 2.26 | 0.98 | 0.25 | 0.00 |
| 11'501 - 11'550 | 138'001 - 138'600 | 11.37 | 9.50 | 7.63 | 5.40 | 3.74 | 2.32 | 1.03 | 0.27 | 0.00 |
| 11'551 - 11'600 | 138'601 - 139'200 | 11.41 | 9.55 | 7.68 | 5.50 | 3.78 | 2.35 | 1.07 | 0.29 | 0.00 |
| 11'601 - 11'650 | 139'201 - 139'800 | 11.48 | 9.61 | 7.74 | 5.53 | 3.82 | 2.42 | 1.12 | 0.31 | 0.00 |
| 11'651 - 11'700 | 139'801 - 140'400 | 11.53 | 9.66 | 7.79 | 5.63 | 3.86 | 2.45 | 1.16 | 0.33 | 0.00 |
| 11'701 - 11'750 | 140'401 - 141'000 | 11.59 | 9.72 | 7.85 | 5.66 | 3.91 | 2.51 | 1.21 | 0.35 | 0.00 |
| 11'751 - 11'800 | 141'001 - 141'600 | 11.63 | 9.77 | 7.90 | 5.76 | 3.95 | 2.54 | 1.26 | 0.37 | 0.00 |
| 11'801 - 11'850 | 141'601 - 142'200 | 11.69 | 9.83 | 7.94 | 5.79 | 4.00 | 2.61 | 1.31 | 0.39 | 0.00 |
| 11'851 - 11'900 | 142'201 - 142'800 | 11.74 | 9.88 | 8.00 | 5.90 | 4.04 | 2.64 | 1.35 | 0.42 | 0.00 |
| 11'901 - 11'950 | 142'801 - 143'400 | 11.79 | 9.94 | 8.05 | 5.95 | 4.09 | 2.70 | 1.41 | 0.44 | 0.00 |
| 11'951 - 12'000 | 143'401 - 144'000 | 11.82 | 9.99 | 8.11 | 6.06 | 4.13 | 2.74 | 1.46 | 0.47 | 0.00 |
| 12'001 - 12'050 | 144'001 - 144'600 | 11.87 | 10.05 | 8.15 | 6.11 | 4.18 | 2.80 | 1.51 | 0.49 | 0.00 |
| 12'051 - 12'100 | 144'601 - 145'200 | 11.90 | 10.10 | 8.21 | 6.22 | 4.22 | 2.84 | 1.56 | 0.52 | 0.00 |
| 12'101 - 12'150 | 145'201 - 145'800 | 11.95 | 10.16 | 8.26 | 6.27 | 4.27 | 2.90 | 1.62 | 0.55 | 0.00 |
| 12'151 - 12'200 | 145'801 - 146'400 | 11.99 | 10.21 | 8.32 | 6.38 | 4.30 | 2.94 | 1.67 | 0.59 | 0.00 |
| 12'201 - 12'250 | 146'401 - 147'000 | 12.03 | 10.27 | 8.37 | 6.43 | 4.35 | 3.00 | 1.73 | 0.62 | 0.00 |
| 12'251 - 12'300 | 147'001 - 147'600 | 12.07 | 10.32 | 8.43 | 6.54 | 4.39 | 3.04 | 1.78 | 0.65 | 0.00 |
| 12'301 - 12'350 | 147'601 - 148'200 | 12.12 | 10.38 | 8.47 | 6.59 | 4.44 | 3.10 | 1.84 | 0.69 | 0.14 |
| 12'351 - 12'400 | 148'201 - 148'800 | 12.16 | 10.43 | 8.53 | 6.70 | 4.55 | 3.14 | 1.89 | 0.73 | 0.15 |
| 12'401 - 12'450 | 148'801 - 149'400 | 12.21 | 10.49 | 8.60 | 6.75 | 4.59 | 3.21 | 1.93 | 0.78 | 0.17 |
| 12'451 - 12'500 | 149'401 - 150'000 | 12.25 | 10.54 | 8.65 | 6.86 | 4.70 | 3.24 | 1.97 | 0.80 | 0.19 |
| 12'501 - 12'550 | 150'001 - 150'600 | 12.31 | 10.60 | 8.71 | 6.91 | 4.75 | 3.31 | 2.02 | 0.85 | 0.20 |
| 12'551 - 12'600 | 150'601 - 151'200 | 12.35 | 10.65 | 8.76 | 7.02 | 4.86 | 3.36 | 2.06 | 0.88 | 0.22 |
| 12'601 - 12'650 | 151'201 - 151'800 | 12.39 | 10.71 | 8.83 | 7.09 | 4.90 | 3.40 | 2.11 | 0.94 | 0.24 |
| 12'651 - 12'700 | 151'801 - 152'400 | 12.44 | 10.76 | 8.88 | 7.13 | 5.00 | 3.44 | 2.14 | 0.97 | 0.26 |
| 12'701 - 12'750 | 152'401 - 153'000 | 12.48 | 10.83 | 8.94 | 7.19 | 5.05 | 3.48 | 2.21 | 1.02 | 0.28 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 12'751 - 12'800 | 153'001 - 153'600 | 12.53 | 10.87 | 8.98 | 7.24 | 5.14 | 3.52 | 2.24 | 1.05 | 0.30 |
| 12'801 - 12'850 | 153'601 - 154'200 | 12.57 | 10.91 | 9.05 | 7.30 | 5.19 | 3.56 | 2.30 | 1.11 | 0.32 |
| 12'851 - 12'900 | 154'201 - 154'800 | 12.61 | 10.96 | 9.12 | 7.35 | 5.29 | 3.61 | 2.33 | 1.15 | 0.34 |
| 12'901 - 12'950 | 154'801 - 155'400 | 12.65 | 11.00 | 9.17 | 7.40 | 5.32 | 3.64 | 2.39 | 1.20 | 0.36 |
| 12'951 - 13'000 | 155'401 - 156'000 | 12.71 | 11.05 | 9.23 | 7.45 | 5.42 | 3.70 | 2.42 | 1.24 | 0.38 |
| 13'001 - 13'050 | 156'001 - 156'600 | 12.76 | 11.09 | 9.28 | 7.51 | 5.46 | 3.74 | 2.48 | 1.29 | 0.40 |
| 13'051 - 13'100 | 156'601 - 157'200 | 12.79 | 11.14 | 9.34 | 7.57 | 5.56 | 3.78 | 2.51 | 1.33 | 0.43 |
| 13'101 - 13'150 | 157'201 - 157'800 | 12.84 | 11.18 | 9.39 | 7.63 | 5.60 | 3.83 | 2.57 | 1.39 | 0.46 |
| 13'151 - 13'200 | 157'801 - 158'400 | 12.88 | 11.24 | 9.45 | 7.69 | 5.70 | 3.86 | 2.63 | 1.43 | 0.48 |
| 13'201 - 13'250 | 158'401 - 159'000 | 12.92 | 11.28 | 9.49 | 7.74 | 5.82 | 3.91 | 2.67 | 1.48 | 0.52 |
| 13'251 - 13'300 | 159'001 - 159'600 | 12.96 | 11.32 | 9.55 | 7.79 | 5.87 | 3.95 | 2.73 | 1.53 | 0.54 |
| 13'301 - 13'350 | 159'601 - 160'200 | 13.01 | 11.38 | 9.62 | 7.85 | 5.98 | 3.99 | 2.76 | 1.60 | 0.58 |
| 13'351 - 13'400 | 160'201 - 160'800 | 13.05 | 11.42 | 9.67 | 7.91 | 6.04 | 4.03 | 2.82 | 1.63 | 0.60 |
| 13'401 - 13'450 | 160'801 - 161'400 | 13.10 | 11.46 | 9.73 | 7.97 | 6.15 | 4.09 | 2.85 | 1.70 | 0.65 |
| 13'451 - 13'500 | 161'401 - 162'000 | 13.16 | 11.52 | 9.78 | 8.02 | 6.20 | 4.13 | 2.92 | 1.74 | 0.68 |
| 13'501 - 13'550 | 162'001 - 162'600 | 13.19 | 11.56 | 9.85 | 8.08 | 6.33 | 4.24 | 2.96 | 1.79 | 0.72 |
| 13'551 - 13'600 | 162'601 - 163'200 | 13.25 | 11.61 | 9.91 | 8.13 | 6.37 | 4.30 | 3.02 | 1.84 | 0.75 |
| 13'601 - 13'650 | 163'201 - 163'800 | 13.30 | 11.67 | 9.95 | 8.20 | 6.49 | 4.42 | 3.07 | 1.87 | 0.80 |
| 13'651 - 13'700 | 163'801 - 164'400 | 13.34 | 11.71 | 10.01 | 8.26 | 6.55 | 4.45 | 3.11 | 1.92 | 0.83 |
| 13'701 - 13'750 | 164'401 - 165'000 | 13.40 | 11.75 | 10.07 | 8.31 | 6.67 | 4.58 | 3.14 | 1.96 | 0.87 |
| 13'751 - 13'800 | 165'001 - 165'600 | 13.45 | 11.79 | 10.11 | 8.38 | 6.72 | 4.68 | 3.19 | 2.01 | 0.93 |
| 13'801 - 13'850 | 165'601 - 166'200 | 13.49 | 11.85 | 10.16 | 8.44 | 6.79 | 4.72 | 3.24 | 2.05 | 0.96 |
| 13'851 - 13'900 | 166'201 - 166'800 | 13.53 | 11.90 | 10.22 | 8.48 | 6.84 | 4.82 | 3.27 | 2.11 | 1.01 |
| 13'901 - 13'950 | 166'801 - 167'400 | 13.59 | 11.94 | 10.26 | 8.55 | 6.90 | 4.87 | 3.31 | 2.14 | 1.05 |
| 13'951 - 14'000 | 167'401 - 168'000 | 13.63 | 11.99 | 10.31 | 8.61 | 6.95 | 4.97 | 3.36 | 2.19 | 1.09 |
| 14'001 - 14'050 | 168'001 - 168'600 | 13.68 | 12.04 | 10.35 | 8.66 | 7.01 | 5.01 | 3.40 | 2.22 | 1.13 |
| 14'051 - 14'100 | 168'601 - 169'200 | 13.73 | 12.08 | 10.41 | 8.72 | 7.07 | 5.12 | 3.44 | 2.28 | 1.18 |
| 14'101 - 14'150 | 169'201 - 169'800 | 13.77 | 12.12 | 10.46 | 8.78 | 7.12 | 5.16 | 3.48 | 2.32 | 1.22 |
| 14'151 - 14'200 | 169'801 - 170'400 | 13.82 | 12.19 | 10.50 | 8.83 | 7.19 | 5.26 | 3.53 | 2.37 | 1.28 |
| 14'201 - 14'250 | 170'401 - 171'000 | 13.86 | 12.23 | 10.56 | 8.89 | 7.25 | 5.30 | 3.57 | 2.41 | 1.31 |
| 14'251 - 14'300 | 171'001 - 171'600 | 13.91 | 12.27 | 10.60 | 8.96 | 7.29 | 5.41 | 3.61 | 2.46 | 1.37 |
| 14'301 - 14'350 | 171'601 - 172'200 | 13.96 | 12.34 | 10.65 | 9.01 | 7.35 | 5.46 | 3.66 | 2.50 | 1.42 |
| 14'351 - 14'400 | 172'201 - 172'800 | 14.00 | 12.37 | 10.70 | 9.06 | 7.42 | 5.56 | 3.70 | 2.56 | 1.47 |
| 14'401 - 14'450 | 172'801 - 173'400 | 14.06 | 12.42 | 10.75 | 9.11 | 7.47 | 5.61 | 3.74 | 2.62 | 1.51 |
| 14'451 - 14'500 | 173'401 - 174'000 | 14.11 | 12.48 | 10.79 | 9.18 | 7.52 | 5.72 | 3.79 | 2.65 | 1.58 |
| 14'501 - 14'550 | 174'001 - 174'600 | 14.15 | 12.52 | 10.84 | 9.25 | 7.59 | 5.75 | 3.84 | 2.71 | 1.61 |
| 14'551 - 14'600 | 174'601 - 175'200 | 14.20 | 12.57 | 10.89 | 9.29 | 7.64 | 5.88 | 3.87 | 2.75 | 1.66 |
| 14'601 - 14'650 | 175'201 - 175'800 | 14.26 | 12.61 | 10.93 | 9.35 | 7.70 | 6.01 | 3.99 | 2.80 | 1.71 |
| 14'651 - 14'700 | 175'801 - 176'400 | 14.30 | 12.67 | 10.98 | 9.40 | 7.75 | 6.06 | 4.04 | 2.84 | 1.74 |
| 14'701 - 14'750 | 176'401 - 177'000 | 14.35 | 12.72 | 11.04 | 9.44 | 7.81 | 6.19 | 4.16 | 2.89 | 1.79 |
| 14'751 - 14'800 | 177'001 - 177'600 | 14.40 | 12.75 | 11.08 | 9.49 | 7.87 | 6.25 | 4.20 | 2.92 | 1.81 |
| 14'801 - 14'850 | 177'601 - 178'200 | 14.44 | 12.81 | 11.12 | 9.55 | 7.91 | 6.37 | 4.32 | 2.96 | 1.87 |
| 14'851 - 14'900 | 178'201 - 178'800 | 14.49 | 12.86 | 11.17 | 9.59 | 7.98 | 6.43 | 4.36 | 2.99 | 1.90 |
| 14'901 - 14'950 | 178'801 - 179'400 | 14.55 | 12.90 | 11.22 | 9.64 | 8.04 | 6.49 | 4.46 | 3.04 | 1.95 |
| 14'951 - 15'000 | 179'401 - 180'000 | 14.59 | 12.94 | 11.27 | 9.69 | 8.08 | 6.54 | 4.49 | 3.08 | 1.99 |
| 15'001 - 15'050 | 180'001 - 180'600 | 14.64 | 13.00 | 11.32 | 9.74 | 8.15 | 6.60 | 4.61 | 3.12 | 2.04 |
| 15'051 - 15'100 | 180'601 - 181'200 | 14.68 | 13.04 | 11.37 | 9.78 | 8.21 | 6.64 | 4.72 | 3.16 | 2.07 |
| 15'101 - 15'150 | 181'201 - 181'800 | 14.73 | 13.09 | 11.42 | 9.84 | 8.26 | 6.71 | 4.75 | 3.20 | 2.12 |
| 15'151 - 15'200 | 181'801 - 182'400 | 14.78 | 13.15 | 11.47 | 9.88 | 8.32 | 6.77 | 4.88 | 3.24 | 2.16 |
| 15'201 - 15'250 | 182'401 - 183'000 | 14.82 | 13.20 | 11.51 | 9.93 | 8.38 | 6.81 | 4.91 | 3.28 | 2.20 |
| 15'251 - 15'300 | 183'001 - 183'600 | 14.88 | 13.24 | 11.57 | 9.97 | 8.43 | 6.88 | 5.02 | 3.33 | 2.24 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 15'301 - 15'350 | 183'601 - 184'200 | 14.93 | 13.28 | 11.61 | 10.02 | 8.49 | 6.93 | 5.06 | 3.36 | 2.30 |
| 15'351 - 15'400 | 184'201 - 184'800 | 14.97 | 13.34 | 11.66 | 10.07 | 8.56 | 6.98 | 5.17 | 3.40 | 2.33 |
| 15'401 - 15'450 | 184'801 - 185'400 | 15.01 | 13.39 | 11.72 | 10.11 | 8.61 | 7.04 | 5.21 | 3.45 | 2.38 |
| 15'451 - 15'500 | 185'401 - 186'000 | 15.07 | 13.43 | 11.76 | 10.17 | 8.67 | 7.10 | 5.32 | 3.49 | 2.44 |
| 15'501 - 15'550 | 186'001 - 186'600 | 15.11 | 13.49 | 11.81 | 10.22 | 8.71 | 7.15 | 5.37 | 3.53 | 2.47 |
| 15'551 - 15'600 | 186'601 - 187'200 | 15.16 | 13.54 | 11.86 | 10.26 | 8.77 | 7.20 | 5.48 | 3.58 | 2.52 |
| 15'601 - 15'650 | 187'201 - 187'800 | 15.21 | 13.58 | 11.90 | 10.31 | 8.81 | 7.27 | 5.52 | 3.61 | 2.55 |
| 15'651 - 15'700 | 187'801 - 188'400 | 15.25 | 13.64 | 11.95 | 10.36 | 8.85 | 7.31 | 5.64 | 3.65 | 2.61 |
| 15'701 - 15'750 | 188'401 - 189'000 | 15.31 | 13.69 | 11.99 | 10.41 | 8.91 | 7.37 | 5.68 | 3.77 | 2.65 |
| 15'751 - 15'800 | 189'001 - 189'600 | 15.36 | 13.73 | 12.05 | 10.46 | 8.96 | 7.43 | 5.80 | 3.82 | 2.68 |
| 15'801 - 15'850 | 189'601 - 190'200 | 15.40 | 13.77 | 12.10 | 10.51 | 9.00 | 7.48 | 5.86 | 3.95 | 2.73 |
| 15'851 - 15'900 | 190'201 - 190'800 | 15.46 | 13.84 | 12.14 | 10.56 | 9.05 | 7.54 | 6.00 | 3.98 | 2.77 |
| 15'901 - 15'950 | 190'801 - 191'400 | 15.50 | 13.88 | 12.20 | 10.60 | 9.10 | 7.59 | 6.12 | 4.09 | 2.80 |
| 15'951 - 16'000 | 191'401 - 192'000 | 15.55 | 13.92 | 12.25 | 10.64 | 9.14 | 7.65 | 6.18 | 4.13 | 2.84 |
| 16'001 - 16'050 | 192'001 - 192'600 | 15.60 | 13.98 | 12.29 | 10.70 | 9.19 | 7.71 | 6.24 | 4.24 | 2.88 |
| 16'051 - 16'100 | 192'601 - 193'200 | 15.65 | 14.02 | 12.34 | 10.75 | 9.25 | 7.76 | 6.29 | 4.27 | 2.91 |
| 16'101 - 16'150 | 193'201 - 193'800 | 15.71 | 14.07 | 12.40 | 10.79 | 9.29 | 7.83 | 6.34 | 4.39 | 2.95 |
| 16'151 - 16'200 | 193'801 - 194'400 | 15.76 | 14.11 | 12.44 | 10.85 | 9.33 | 7.88 | 6.39 | 4.43 | 3.00 |
| 16'201 - 16'250 | 194'401 - 195'000 | 15.80 | 14.17 | 12.49 | 10.90 | 9.39 | 7.93 | 6.45 | 4.54 | 3.03 |
| 16'251 - 16'300 | 195'001 - 195'600 | 15.86 | 14.21 | 12.54 | 10.94 | 9.43 | 7.99 | 6.50 | 4.66 | 3.07 |
| 16'301 - 16'350 | 195'601 - 196'200 | 15.92 | 14.25 | 12.58 | 10.99 | 9.48 | 8.05 | 6.55 | 4.69 | 3.11 |
| 16'351 - 16'400 | 196'201 - 196'800 | 15.97 | 14.31 | 12.64 | 11.04 | 9.52 | 8.10 | 6.61 | 4.81 | 3.15 |
| 16'401 - 16'450 | 196'801 - 197'400 | 16.02 | 14.36 | 12.69 | 11.08 | 9.58 | 8.15 | 6.67 | 4.86 | 3.19 |
| 16'451 - 16'500 | 197'401 - 198'000 | 16.08 | 14.40 | 12.73 | 11.13 | 9.63 | 8.21 | 6.71 | 4.97 | 3.22 |
| 16'501 - 16'550 | 198'001 - 198'600 | 16.13 | 14.45 | 12.78 | 11.19 | 9.67 | 8.25 | 6.77 | 5.01 | 3.26 |
| 16'551 - 16'600 | 198'601 - 199'200 | 16.19 | 14.51 | 12.83 | 11.23 | 9.73 | 8.30 | 6.83 | 5.12 | 3.30 |
| 16'601 - 16'650 | 199'201 - 199'800 | 16.23 | 14.55 | 12.88 | 11.28 | 9.77 | 8.34 | 6.88 | 5.16 | 3.34 |
| 16'651 - 16'700 | 199'801 - 200'400 | 16.29 | 14.60 | 12.93 | 11.34 | 9.82 | 8.39 | 6.93 | 5.29 | 3.38 |
| 16'701 - 16'750 | 200'401 - 201'000 | 16.35 | 14.67 | 12.98 | 11.38 | 9.87 | 8.44 | 7.00 | 5.32 | 3.42 |
| 16'751 - 16'800 | 201'001 - 201'600 | 16.40 | 14.71 | 13.04 | 11.43 | 9.92 | 8.48 | 7.05 | 5.45 | 3.46 |
| 16'801 - 16'850 | 201'601 - 202'200 | 16.46 | 14.76 | 13.08 | 11.47 | 9.96 | 8.53 | 7.10 | 5.49 | 3.58 |
| 16'851 - 16'900 | 202'201 - 202'800 | 16.51 | 14.82 | 13.12 | 11.53 | 10.01 | 8.58 | 7.17 | 5.60 | 3.63 |
| 16'901 - 16'950 | 202'801 - 203'400 | 16.56 | 14.86 | 13.17 | 11.58 | 10.07 | 8.62 | 7.22 | 5.64 | 3.75 |
| 16'951 - 17'000 | 203'401 - 204'000 | 16.62 | 14.92 | 13.23 | 11.62 | 10.11 | 8.67 | 7.27 | 5.78 | 3.78 |
| 17'001 - 17'050 | 204'001 - 204'600 | 16.67 | 14.96 | 13.27 | 11.67 | 10.15 | 8.72 | 7.32 | 5.83 | 3.90 |
| 17'051 - 17'100 | 204'601 - 205'200 | 16.72 | 15.03 | 13.32 | 11.73 | 10.20 | 8.77 | 7.38 | 5.97 | 3.94 |
| 17'101 - 17'150 | 205'201 - 205'800 | 16.78 | 15.08 | 13.38 | 11.77 | 10.25 | 8.81 | 7.44 | 6.02 | 4.05 |
| 17'151 - 17'200 | 205'801 - 206'400 | 16.84 | 15.12 | 13.42 | 11.81 | 10.30 | 8.87 | 7.49 | 6.07 | 4.08 |
| 17'201 - 17'250 | 206'401 - 207'000 | 16.88 | 15.19 | 13.47 | 11.87 | 10.34 | 8.91 | 7.55 | 6.12 | 4.20 |
| 17'251 - 17'300 | 207'001 - 207'600 | 16.94 | 15.25 | 13.51 | 11.92 | 10.40 | 8.96 | 7.61 | 6.17 | 4.23 |
| 17'301 - 17'350 | 207'601 - 208'200 | 17.00 | 15.29 | 13.57 | 11.97 | 10.45 | 9.02 | 7.65 | 6.23 | 4.35 |
| 17'351 - 17'400 | 208'201 - 208'800 | 17.04 | 15.35 | 13.62 | 12.02 | 10.49 | 9.06 | 7.69 | 6.29 | 4.39 |
| 17'401 - 17'450 | 208'801 - 209'400 | 17.10 | 15.41 | 13.66 | 12.07 | 10.55 | 9.11 | 7.75 | 6.34 | 4.51 |
| 17'451 - 17'500 | 209'401 - 210'000 | 17.14 | 15.46 | 13.72 | 12.12 | 10.60 | 9.15 | 7.79 | 6.40 | 4.55 |
| 17'501 - 17'550 | 210'001 - 210'600 | 17.20 | 15.51 | 13.77 | 12.18 | 10.64 | 9.20 | 7.83 | 6.45 | 4.67 |
| 17'551 - 17'600 | 210'601 - 211'200 | 17.26 | 15.58 | 13.82 | 12.22 | 10.69 | 9.25 | 7.89 | 6.50 | 4.79 |
| 17'601 - 17'650 | 211'201 - 211'800 | 17.30 | 15.62 | 13.88 | 12.27 | 10.74 | 9.29 | 7.93 | 6.56 | 4.83 |
| 17'651 - 17'700 | 211'801 - 212'400 | 17.36 | 15.68 | 13.93 | 12.31 | 10.78 | 9.34 | 7.97 | 6.61 | 4.95 |
| 17'701 - 17'750 | 212'401 - 213'000 | 17.41 | 15.72 | 13.98 | 12.36 | 10.83 | 9.39 | 8.02 | 6.66 | 4.99 |
| 17'751 - 17'800 | 213'001 - 213'600 | 17.45 | 15.79 | 14.03 | 12.42 | 10.89 | 9.43 | 8.07 | 6.72 | 5.11 |
| 17'801 - 17'850 | 213'601 - 214'200 | 17.49 | 15.84 | 14.09 | 12.46 | 10.93 | 9.48 | 8.12 | 6.78 | 5.14 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 17'851 - 17'900 | 214'201 - 214'800 | 17.54 | 15.88 | 14.14 | 12.51 | 10.98 | 9.53 | 8.16 | 6.82 | 5.28 |
| 17'901 - 17'950 | 214'801 - 215'400 | 17.58 | 15.95 | 14.20 | 12.57 | 11.02 | 9.58 | 8.22 | 6.88 | 5.31 |
| 17'951 - 18'000 | 215'401 - 216'000 | 17.62 | 16.00 | 14.26 | 12.61 | 11.08 | 9.63 | 8.26 | 6.94 | 5.44 |
| 18'001 - 18'050 | 216'001 - 216'600 | 17.66 | 16.04 | 14.31 | 12.66 | 11.13 | 9.68 | 8.30 | 6.99 | 5.47 |
| 18'051 - 18'100 | 216'601 - 217'200 | 17.70 | 16.10 | 14.36 | 12.71 | 11.17 | 9.72 | 8.36 | 7.04 | 5.61 |
| 18'101 - 18'150 | 217'201 - 217'800 | 17.74 | 16.16 | 14.41 | 12.76 | 11.23 | 9.77 | 8.41 | 7.09 | 5.65 |
| 18'151 - 18'200 | 217'801 - 218'400 | 17.79 | 16.20 | 14.47 | 12.81 | 11.28 | 9.83 | 8.45 | 7.15 | 5.79 |
| 18'201 - 18'250 | 218'401 - 219'000 | 17.82 | 16.25 | 14.53 | 12.87 | 11.32 | 9.87 | 8.49 | 7.20 | 5.85 |
| 18'251 - 18'300 | 219'001 - 219'600 | 17.86 | 16.32 | 14.58 | 12.92 | 11.38 | 9.92 | 8.55 | 7.24 | 5.90 |
| 18'301 - 18'350 | 219'601 - 220'200 | 17.89 | 16.36 | 14.64 | 12.97 | 11.43 | 9.96 | 8.59 | 7.29 | 5.95 |
| 18'351 - 18'400 | 220'201 - 220'800 | 17.94 | 16.41 | 14.69 | 13.01 | 11.47 | 10.02 | 8.63 | 7.34 | 6.00 |
| 18'401 - 18'450 | 220'801 - 221'400 | 17.98 | 16.47 | 14.74 | 13.07 | 11.52 | 10.06 | 8.69 | 7.38 | 6.06 |
| 18'451 - 18'500 | 221'401 - 222'000 | 18.01 | 16.52 | 14.79 | 13.13 | 11.58 | 10.11 | 8.73 | 7.43 | 6.11 |
| 18'501 - 18'550 | 222'001 - 222'600 | 18.06 | 16.57 | 14.85 | 13.17 | 11.62 | 10.16 | 8.78 | 7.48 | 6.16 |
| 18'551 - 18'600 | 222'601 - 223'200 | 18.09 | 16.61 | 14.90 | 13.23 | 11.67 | 10.21 | 8.81 | 7.52 | 6.21 |
| 18'601 - 18'650 | 223'201 - 223'800 | 18.13 | 16.67 | 14.96 | 13.29 | 11.73 | 10.25 | 8.87 | 7.57 | 6.27 |
| 18'651 - 18'700 | 223'801 - 224'400 | 18.17 | 16.71 | 15.02 | 13.34 | 11.78 | 10.30 | 8.92 | 7.62 | 6.31 |
| 18'701 - 18'750 | 224'401 - 225'000 | 18.21 | 16.74 | 15.06 | 13.40 | 11.82 | 10.36 | 8.96 | 7.66 | 6.37 |
| 18'751 - 18'800 | 225'001 - 225'600 | 18.25 | 16.79 | 15.12 | 13.46 | 11.87 | 10.40 | 9.02 | 7.71 | 6.43 |
| 18'801 - 18'850 | 225'601 - 226'200 | 18.29 | 16.83 | 15.18 | 13.51 | 11.92 | 10.45 | 9.07 | 7.76 | 6.47 |
| 18'851 - 18'900 | 226'201 - 226'800 | 18.33 | 16.87 | 15.22 | 13.56 | 11.97 | 10.51 | 9.11 | 7.80 | 6.52 |
| 18'901 - 18'950 | 226'801 - 227'400 | 18.36 | 16.91 | 15.27 | 13.62 | 12.02 | 10.55 | 9.16 | 7.85 | 6.58 |
| 18'951 - 19'000 | 227'401 - 228'000 | 18.40 | 16.96 | 15.32 | 13.67 | 12.08 | 10.60 | 9.21 | 7.89 | 6.63 |
| 19'001 - 19'050 | 228'001 - 228'600 | 18.43 | 16.99 | 15.38 | 13.72 | 12.13 | 10.64 | 9.25 | 7.94 | 6.68 |
| 19'051 - 19'100 | 228'601 - 229'200 | 18.48 | 17.03 | 15.43 | 13.78 | 12.17 | 10.70 | 9.30 | 7.99 | 6.74 |
| 19'101 - 19'150 | 229'201 - 229'800 | 18.52 | 17.08 | 15.48 | 13.83 | 12.23 | 10.75 | 9.36 | 8.03 | 6.79 |
| 19'151 - 19'200 | 229'801 - 230'400 | 18.55 | 17.11 | 15.54 | 13.89 | 12.29 | 10.79 | 9.40 | 8.08 | 6.84 |
| 19'201 - 19'250 | 230'401 - 231'000 | 18.59 | 17.15 | 15.59 | 13.93 | 12.33 | 10.85 | 9.44 | 8.13 | 6.88 |
| 19'251 - 19'300 | 231'001 - 231'600 | 18.63 | 17.19 | 15.63 | 13.99 | 12.39 | 10.90 | 9.50 | 8.17 | 6.93 |
| 19'301 - 19'350 | 231'601 - 232'200 | 18.66 | 17.23 | 15.68 | 14.05 | 12.45 | 10.94 | 9.54 | 8.22 | 6.98 |
| 19'351 - 19'400 | 232'201 - 232'800 | 18.70 | 17.27 | 15.74 | 14.09 | 12.50 | 11.00 | 9.59 | 8.27 | 7.02 |
| 19'401 - 19'450 | 232'801 - 233'400 | 18.74 | 17.30 | 15.78 | 14.15 | 12.55 | 11.05 | 9.63 | 8.31 | 7.07 |
| 19'451 - 19'500 | 233'401 - 234'000 | 18.77 | 17.35 | 15.84 | 14.21 | 12.62 | 11.10 | 9.69 | 8.36 | 7.12 |
| 19'501 - 19'550 | 234'001 - 234'600 | 18.81 | 17.39 | 15.89 | 14.25 | 12.66 | 11.14 | 9.74 | 8.41 | 7.16 |
| 19'551 - 19'600 | 234'601 - 235'200 | 18.85 | 17.42 | 15.92 | 14.30 | 12.72 | 11.20 | 9.78 | 8.45 | 7.20 |
| 19'601 - 19'650 | 235'201 - 235'800 | 18.88 | 17.47 | 15.96 | 14.36 | 12.76 | 11.24 | 9.83 | 8.50 | 7.25 |
| 19'651 - 19'700 | 235'801 - 236'400 | 18.92 | 17.51 | 16.00 | 14.41 | 12.83 | 11.30 | 9.88 | 8.54 | 7.29 |
| 19'701 - 19'750 | 236'401 - 237'000 | 18.96 | 17.54 | 16.05 | 14.46 | 12.88 | 11.35 | 9.93 | 8.60 | 7.34 |
| 19'751 - 19'800 | 237'001 - 237'600 | 18.99 | 17.58 | 16.09 | 14.52 | 12.93 | 11.40 | 9.97 | 8.64 | 7.39 |
| 19'801 - 19'850 | 237'601 - 238'200 | 19.03 | 17.62 | 16.13 | 14.57 | 12.99 | 11.45 | 10.03 | 8.69 | 7.43 |
| 19'851 - 19'900 | 238'201 - 238'800 | 19.06 | 17.66 | 16.17 | 14.62 | 13.04 | 11.50 | 10.07 | 8.74 | 7.47 |
| 19'901 - 19'950 | 238'801 - 239'400 | 19.10 | 17.69 | 16.21 | 14.68 | 13.09 | 11.56 | 10.12 | 8.78 | 7.53 |
| 19'951 - 20'000 | 239'401 - 240'000 | 19.14 | 17.74 | 16.25 | 14.72 | 13.14 | 11.61 | 10.18 | 8.83 | 7.57 |
| 20'001 - 20'050 | 240'001 - 240'600 | 19.17 | 17.77 | 16.30 | 14.77 | 13.20 | 11.66 | 10.22 | 8.88 | 7.61 |
| 20'051 - 20'100 | 240'601 - 241'200 | 19.21 | 17.81 | 16.33 | 14.82 | 13.25 | 11.72 | 10.27 | 8.93 | 7.65 |
| 20'101 - 20'150 | 241'201 - 241'800 | 19.24 | 17.85 | 16.37 | 14.87 | 13.30 | 11.77 | 10.33 | 8.97 | 7.71 |
| 20'151 - 20'200 | 241'801 - 242'400 | 19.27 | 17.89 | 16.41 | 14.93 | 13.36 | 11.82 | 10.38 | 9.02 | 7.75 |
| 20'201 - 20'250 | 242'401 - 243'000 | 19.31 | 17.92 | 16.46 | 14.97 | 13.41 | 11.88 | 10.42 | 9.07 | 7.80 |
| 20'251 - 20'300 | 243'001 - 243'600 | 19.35 | 17.95 | 16.49 | 15.03 | 13.46 | 11.94 | 10.47 | 9.11 | 7.85 |
| 20'301 - 20'350 | 243'601 - 244'200 | 19.38 | 18.00 | 16.53 | 15.08 | 13.51 | 11.99 | 10.53 | 9.17 | 7.90 |
| 20'351 - 20'400 | 244'201 - 244'800 | 19.41 | 18.04 | 16.58 | 15.12 | 13.56 | 12.04 | 10.58 | 9.22 | 7.94 |

# Barème H — 2027 — Tarif H

**Impôt à la source: Personnes seules avec enfants à charge**
**Quellensteuer: Alleinstehende Personen mit Kinderunterhaltspflicht**

| Revenu brut mensuel Monatslohn brutto | Revenu brut annuel Jahreslohn brutto | H1 1 Enfant 1 Kind | H2 2 Enfants 2 Kinder | H3 3 Enfants 3 Kinder | H4 4 Enfants 4 Kinder | H5 5 Enfants 5 Kinder | H6 6 Enfants 6 Kinder | H7 7 Enfants 7 Kinder | H8 8 Enfants 8 Kinder | H9 9 Enfants 9 Kinder |
|---|---|---|---|---|---|---|---|---|---|---|
| 20'401 - 20'450 | 244'801 - 245'400 | 19.46 | 18.07 | 16.61 | 15.17 | 13.61 | 12.10 | 10.62 | 9.26 | 7.98 |
| 20'451 - 20'500 | 245'401 - 246'000 | 19.48 | 18.11 | 16.65 | 15.22 | 13.66 | 12.14 | 10.68 | 9.31 | 8.03 |
| 20'501 - 20'550 | 246'001 - 246'600 | 19.52 | 18.15 | 16.68 | 15.26 | 13.72 | 12.20 | 10.73 | 9.35 | 8.08 |
| 20'551 - 20'600 | 246'601 - 247'200 | 19.56 | 18.18 | 16.73 | 15.29 | 13.77 | 12.26 | 10.78 | 9.41 | 8.12 |
| 20'601 - 20'650 | 247'201 - 247'800 | 19.59 | 18.21 | 16.76 | 15.34 | 13.81 | 12.30 | 10.83 | 9.45 | 8.17 |
| 20'651 - 20'700 | 247'801 - 248'400 | 19.63 | 18.26 | 16.80 | 15.38 | 13.88 | 12.36 | 10.89 | 9.50 | 8.22 |
| 20'701 - 20'750 | 248'401 - 249'000 | 19.65 | 18.29 | 16.85 | 15.42 | 13.93 | 12.40 | 10.94 | 9.55 | 8.26 |
| 20'751 - 20'800 | 249'001 - 249'600 | 19.69 | 18.32 | 16.88 | 15.46 | 13.97 | 12.46 | 10.99 | 9.60 | 8.31 |