

Anhang 1: Ausgleich kalte Progression

Die Tarifstufen und Abzüge wurden auf den 1. Januar 2024 wie folgt angepasst (vgl. Amtsblatt Nr. 51 / 22.12.2023):

Bestimmung	Betrag per 1. Januar 2024 (in Fr.)
Art. 35 Abs. 1 lit. h, Abzug Minimum	2'500
Art. 35 Abs. 1 lit. h, Abzug Maximum	5'200
Art. 38 Abs. 1 lit. a Ziff. 1	5'300
Art. 38 Abs. 1 lit. a Ziff. 2	7'400
Art. 38 Abs. 1 lit. a Ziff. 3	11'600
Art. 39 Abs. 1 lit. a Ziff. 1	16'700
Art. 39 Abs. 1 lit. a Ziff. 2	2'100
Art. 39 Abs. 1 lit. a Ziff. 3	3'100
Art. 39 Abs. 1 lit. a Ziff. 4	5'200
Art. 39 Abs. 1 lit. a Ziff. 5	9'400
Art. 39 Abs. 1 lit. a Ziff. 6	15'600
Art. 39 Abs. 1 lit. a Ziff. 7	15'600
Art. 39 Abs. 1 lit. a Ziff. 8	20'900
Art. 39 Abs. 1 lit. a Ziff. 9	26'100
Art. 39 Abs. 1 lit. a Ziff. 10	62'600
Art. 39 Abs. 1 lit. a Ziff. 11	239'900
Art. 39 Abs. 1 lit. a Ziff. 12	417'200
Art. 39 Abs. 1 lit. b Ziff. 1	8'300
Art. 39 Abs. 1 lit. b Ziff. 2	1'600
Art. 39 Abs. 1 lit. b Ziff. 3	1'600

Art. 39 Abs. 1 lit. b Ziff. 4	4'200
Art. 39 Abs. 1 lit. b Ziff. 5	11'500
Art. 39 Abs. 1 lit. b Ziff. 6	14'600
Art. 39 Abs. 1 lit. b Ziff. 7	12'500
Art. 39 Abs. 1 lit. b Ziff. 8	19'800
Art. 39 Abs. 1 lit. b Ziff. 9	14'600
Art. 39 Abs. 1 lit. b Ziff. 10	36'500
Art. 39 Abs. 1 lit. b Ziff. 11	135'600
Art. 39 Abs. 1 lit. b Ziff. 12	260'800
Art. 41 Abs. 1 lit. a Ziff. 1	417'200
Art. 41 Abs. 1 lit. b Ziff. 1	417'200