



Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1 - 3000										
3001 - 3600										
3601 - 4200										
4201 - 4800										
4801 - 5400										
5401 - 6000										
6001 - 6600										
6601 - 7200										
7201 - 7800										
7801 - 8400										
8401 - 9000										
9001 - 9600										
9601 - 10200										
10201 - 10800										
10801 - 11400										
11401 - 12000										
12001 - 12600										
12601 - 13200										
13201 - 13800										
13801 - 14400										
14401 - 15000										
15001 - 15600										
15601 - 16200										
16201 - 16800										
16801 - 17400										
17401 - 18000										

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
18001 - 18600										
18601 - 19200										
19201 - 19800										
19801 - 20400										
20401 - 21000										
21001 - 21600										
21601 - 22200										
22201 - 22800										
22801 - 23400										
23401 - 24000										
24001 - 24600										
24601 - 25200										
25201 - 25800										
25801 - 26400										
26401 - 27000										
27001 - 27600										
27601 - 28200										
28201 - 28800										
28801 - 29400										
29401 - 30000	0.30									
30001 - 30600	0.40									
30601 - 31200	0.50									
31201 - 31800	0.70									
31801 - 32400	0.80									
32401 - 33000	0.90									
33001 - 33600	1.00									
33601 - 34200	1.10									
34201 - 34800	1.20									
34801 - 35400	1.30									
35401 - 36000	1.40	0.20								
36001 - 36600	1.50	0.30								

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
36601 - 37200	1.60	0.40								
37201 - 37800	1.70	0.50								
37801 - 38400	1.80	0.60								
38401 - 39000	1.80	0.70								
39001 - 39600	1.90	0.80								
39601 - 40200	1.90	0.90								
40201 - 40800	2.00	1.00								
40801 - 41400	2.00	1.00								
41401 - 42000	2.00	1.20								
42001 - 42600	2.10	1.20	0.20							
42601 - 43200	2.10	1.30	0.30							
43201 - 43800	2.10	1.40	0.40							
43801 - 44400	2.20	1.50	0.50							
44401 - 45000	2.30	1.60	0.50							
45001 - 45600	2.30	1.60	0.60							
45601 - 46200	2.40	1.60	0.70							
46201 - 46800	2.40	1.70	0.80							
46801 - 47400	2.50	1.70	0.90							
47401 - 48000	2.60	1.70	0.90							
48001 - 48600	2.60	1.80	1.00	0.10						
48601 - 49200	2.70	1.80	1.10	0.20						
49201 - 49800	2.80	1.80	1.20	0.30						
49801 - 50400	2.80	1.90	1.30	0.30						
50401 - 51000	2.90	2.00	1.30	0.40						
51001 - 51600	2.90	2.00	1.40	0.50						
51601 - 52200	3.00	2.10	1.40	0.60						
52201 - 52800	3.00	2.10	1.40	0.60						
52801 - 53400	3.10	2.20	1.50	0.70						
53401 - 54000	3.20	2.20	1.50	0.80						
54001 - 54600	3.30	2.30	1.50	0.90						
54601 - 55200	3.40	2.30	1.60	0.90	0.10					

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
55201 - 55800	3.50	2.40	1.60	1.00	0.20					
55801 - 56400	3.60	2.40	1.70	1.10	0.30					
56401 - 57000	3.70	2.50	1.70	1.10	0.30					
57001 - 57600	3.70	2.50	1.80	1.20	0.40					
57601 - 58200	3.80	2.60	1.80	1.20	0.50					
58201 - 58800	3.90	2.60	1.90	1.30	0.50					
58801 - 59400	4.00	2.60	1.90	1.30	0.60					
59401 - 60000	4.10	2.70	2.00	1.30	0.70					
60001 - 60600	4.20	2.80	2.00	1.40	0.70					
60601 - 61200	4.30	2.90	2.00	1.40	0.80					
61201 - 61800	4.40	2.90	2.10	1.40	0.90	0.10				
61801 - 62400	4.50	3.00	2.10	1.50	0.90	0.20				
62401 - 63000	4.60	3.10	2.20	1.50	1.00	0.30				
63001 - 63600	4.70	3.20	2.20	1.50	1.10	0.30				
63601 - 64200	4.80	3.30	2.30	1.60	1.10	0.40				
64201 - 64800	4.90	3.30	2.30	1.60	1.10	0.40				
64801 - 65400	5.00	3.40	2.40	1.70	1.20	0.50				
65401 - 66000	5.00	3.50	2.40	1.70	1.20	0.60				
66001 - 66600	5.10	3.60	2.40	1.80	1.20	0.60				
66601 - 67200	5.20	3.70	2.50	1.80	1.20	0.70				
67201 - 67800	5.30	3.70	2.60	1.90	1.30	0.70	0.10			
67801 - 68400	5.40	3.80	2.70	1.90	1.30	0.80	0.10			
68401 - 69000	5.50	3.90	2.80	2.00	1.30	0.90	0.20			
69001 - 69600	5.50	4.00	2.90	2.00	1.40	0.90	0.30			
69601 - 70200	5.60	4.10	2.90	2.00	1.40	1.00	0.30			
70201 - 70800	5.70	4.20	3.00	2.10	1.50	1.00	0.40			
70801 - 71400	5.80	4.30	3.10	2.10	1.50	1.00	0.40			
71401 - 72000	5.90	4.30	3.10	2.20	1.60	1.10	0.50			
72001 - 72600	5.90	4.40	3.20	2.20	1.60	1.10	0.50			
72601 - 73200	6.00	4.50	3.30	2.30	1.60	1.10	0.60			
73201 - 73800	6.00	4.60	3.40	2.40	1.70	1.10	0.60			

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
73801 - 74400	6.10	4.60	3.40	2.40	1.70	1.20	0.70	0.10		
74401 - 75000	6.30	4.70	3.50	2.50	1.80	1.20	0.80	0.20		
75001 - 75600	6.40	4.80	3.60	2.60	1.80	1.20	0.80	0.20		
75601 - 76200	6.50	4.90	3.70	2.60	1.90	1.30	0.90	0.30		
76201 - 76800	6.60	4.90	3.80	2.70	1.90	1.30	0.90	0.30		
76801 - 77400	6.70	5.00	3.90	2.80	1.90	1.40	0.90	0.40		
77401 - 78000	6.80	5.00	3.90	2.80	2.00	1.40	1.00	0.40		
78001 - 78600	6.90	5.10	4.00	2.90	2.00	1.40	1.00	0.50		
78601 - 79200	6.90	5.20	4.10	3.00	2.00	1.50	1.00	0.50		
79201 - 79800	7.00	5.30	4.10	3.10	2.10	1.50	1.00	0.60		
79801 - 80400	7.10	5.30	4.20	3.10	2.20	1.60	1.10	0.60		
80401 - 81000	7.20	5.40	4.30	3.20	2.30	1.60	1.10	0.70	0.10	
81001 - 81600	7.30	5.50	4.40	3.30	2.30	1.70	1.10	0.70	0.20	
81601 - 82200	7.40	5.60	4.40	3.40	2.40	1.70	1.10	0.80	0.20	
82201 - 82800	7.50	5.70	4.50	3.40	2.50	1.70	1.20	0.80	0.30	
82801 - 83400	7.60	5.80	4.60	3.50	2.50	1.80	1.20	0.80	0.30	
83401 - 84000	7.70	5.90	4.60	3.60	2.60	1.80	1.30	0.90	0.30	
84001 - 84600	7.70	5.90	4.70	3.70	2.60	1.80	1.30	0.90	0.40	
84601 - 85200	7.80	6.00	4.80	3.70	2.70	1.90	1.40	0.90	0.40	
85201 - 85800	7.90	6.10	4.80	3.80	2.80	1.90	1.40	0.90	0.50	
85801 - 86400	8.00	6.20	4.90	3.90	2.90	2.00	1.40	1.00	0.50	
86401 - 87000	8.10	6.30	5.00	3.90	2.90	2.10	1.50	1.00	0.60	0.10
87001 - 87600	8.20	6.40	5.00	4.00	3.00	2.10	1.50	1.00	0.60	0.10
87601 - 88200	8.30	6.50	5.10	4.10	3.10	2.20	1.50	1.00	0.70	0.20
88201 - 88800	8.30	6.60	5.20	4.10	3.20	2.20	1.60	1.10	0.70	0.20
88801 - 89400	8.40	6.70	5.30	4.20	3.20	2.30	1.60	1.10	0.80	0.30
89401 - 90000	8.50	6.70	5.40	4.30	3.30	2.40	1.60	1.20	0.80	0.30
90001 - 90600	8.60	6.80	5.50	4.30	3.40	2.40	1.70	1.20	0.80	0.30
90601 - 91200	8.70	6.90	5.60	4.40	3.40	2.50	1.70	1.20	0.80	0.40
91201 - 91800	8.70	7.00	5.60	4.40	3.50	2.50	1.80	1.30	0.90	0.40
91801 - 92400	8.80	7.10	5.70	4.50	3.60	2.60	1.80	1.30	0.90	0.50

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
92401 - 93000	8.90	7.20	5.80	4.60	3.60	2.70	1.90	1.30	0.90	0.50
93001 - 93600	9.00	7.20	5.90	4.70	3.70	2.80	1.90	1.40	0.90	0.60
93601 - 94200	9.00	7.30	5.90	4.70	3.80	2.80	2.00	1.40	1.00	0.60
94201 - 94800	9.10	7.40	6.00	4.80	3.80	2.90	2.10	1.50	1.00	0.70
94801 - 95400	9.20	7.50	6.10	4.90	3.90	3.00	2.10	1.50	1.00	0.70
95401 - 96000	9.30	7.60	6.20	5.00	4.00	3.00	2.20	1.50	1.10	0.70
96001 - 96600	9.30	7.60	6.20	5.10	4.00	3.10	2.20	1.50	1.10	0.70
96601 - 97200	9.40	7.70	6.30	5.10	4.10	3.20	2.30	1.60	1.10	0.80
97201 - 97800	9.50	7.80	6.40	5.20	4.10	3.20	2.30	1.60	1.20	0.80
97801 - 98400	9.50	7.90	6.40	5.30	4.20	3.30	2.40	1.70	1.20	0.80
98401 - 99000	9.60	7.90	6.50	5.40	4.20	3.40	2.50	1.70	1.20	0.80
99001 - 99600	9.70	8.00	6.60	5.40	4.30	3.40	2.50	1.80	1.30	0.90
99601 - 100200	9.80	8.10	6.60	5.50	4.40	3.50	2.60	1.80	1.30	0.90
100201 - 100800	9.80	8.20	6.70	5.60	4.50	3.50	2.70	1.90	1.30	0.90
100801 - 101400	9.90	8.20	6.80	5.70	4.60	3.60	2.70	1.90	1.40	0.90
101401 - 102000	10.00	8.30	6.80	5.70	4.60	3.70	2.80	2.00	1.40	1.00
102001 - 102600	10.10	8.40	6.90	5.80	4.70	3.70	2.90	2.10	1.40	1.00
102601 - 103200	10.10	8.50	7.00	5.90	4.80	3.80	2.90	2.10	1.50	1.00
103201 - 103800	10.20	8.60	7.00	5.90	4.80	3.80	3.00	2.20	1.50	1.10
103801 - 104400	10.30	8.60	7.10	6.00	4.90	3.90	3.10	2.20	1.50	1.10
104401 - 105000	10.30	8.70	7.10	6.10	5.00	3.90	3.10	2.30	1.60	1.10
105001 - 105600	10.40	8.80	7.20	6.10	5.10	4.00	3.20	2.40	1.60	1.20
105601 - 106200	10.50	8.90	7.30	6.20	5.10	4.10	3.20	2.40	1.70	1.20
106201 - 106800	10.60	8.90	7.30	6.30	5.20	4.20	3.30	2.50	1.70	1.20
106801 - 107400	10.60	9.00	7.40	6.30	5.30	4.20	3.40	2.50	1.80	1.30
107401 - 108000	10.70	9.10	7.50	6.40	5.40	4.30	3.40	2.60	1.80	1.30
108001 - 108600	10.80	9.10	7.60	6.50	5.40	4.40	3.50	2.70	1.90	1.30
108601 - 109200	10.90	9.20	7.70	6.50	5.50	4.50	3.50	2.70	2.00	1.40
109201 - 109800	11.00	9.30	7.70	6.60	5.60	4.50	3.60	2.80	2.00	1.40
109801 - 110400	11.00	9.30	7.80	6.60	5.60	4.60	3.60	2.80	2.10	1.40
110401 - 111000	11.10	9.40	7.90	6.70	5.70	4.70	3.70	2.90	2.10	1.50

Aliquote di imposta alla fonte Tabella F

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111001 - 111600	11.20	9.50	7.90	6.80	5.70	4.70	3.70	3.00	2.20	1.50
111601 - 112200	11.30	9.50	8.00	6.80	5.80	4.80	3.80	3.00	2.20	1.60
112201 - 112800	11.30	9.60	8.10	6.90	5.90	4.90	3.90	3.10	2.30	1.60
112801 - 113400	11.40	9.70	8.20	6.90	5.90	5.00	3.90	3.10	2.40	1.70
113401 - 114000	11.50	9.80	8.20	7.00	6.00	5.00	4.00	3.20	2.40	1.70
114001 - 114600	11.60	9.90	8.30	7.10	6.10	5.10	4.10	3.20	2.50	1.80
114601 - 115200	11.60	9.90	8.40	7.10	6.10	5.10	4.20	3.30	2.50	1.80
115201 - 115800	11.70	10.00	8.50	7.20	6.20	5.20	4.20	3.40	2.60	1.90
115801 - 116400	11.80	10.10	8.50	7.20	6.20	5.30	4.30	3.40	2.60	1.90
116401 - 117000	11.80	10.20	8.60	7.30	6.30	5.30	4.40	3.50	2.70	2.00
117001 - 117600	11.90	10.20	8.70	7.40	6.40	5.40	4.40	3.50	2.80	2.00
117601 - 118200	12.00	10.30	8.70	7.40	6.40	5.50	4.50	3.60	2.80	2.10
118201 - 118800	12.00	10.40	8.80	7.50	6.50	5.50	4.60	3.60	2.90	2.10
118801 - 119400	12.10	10.50	8.90	7.60	6.50	5.60	4.60	3.70	2.90	2.20
119401 - 120000	12.20	10.60	8.90	7.60	6.60	5.60	4.70	3.80	3.00	2.30
120001 - 120600	12.30	10.60	9.00	7.70	6.60	5.70	4.80	3.80	3.00	2.30
120601 - 121200	12.30	10.70	9.10	7.70	6.70	5.80	4.80	3.90	3.10	2.40
121201 - 121800	12.40	10.80	9.20	7.80	6.80	5.80	4.90	4.00	3.10	2.40
121801 - 122400	12.40	10.80	9.20	7.80	6.80	5.90	5.00	4.00	3.20	2.50
122401 - 123000	12.50	10.90	9.30	7.90	6.90	5.90	5.00	4.10	3.20	2.50
123001 - 123600	12.60	11.00	9.40	7.90	7.00	6.00	5.10	4.20	3.30	2.60
123601 - 124200	12.60	11.10	9.50	8.00	7.00	6.10	5.10	4.20	3.30	2.60
124201 - 124800	12.70	11.10	9.60	8.10	7.10	6.10	5.20	4.30	3.40	2.70
124801 - 125400	12.80	11.20	9.60	8.10	7.10	6.20	5.30	4.40	3.50	2.70
125401 - 126000	12.80	11.30	9.70	8.20	7.20	6.20	5.30	4.40	3.50	2.80
126001 - 126600	12.90	11.30	9.80	8.30	7.20	6.30	5.40	4.50	3.60	2.90
126601 - 127200	13.00	11.40	9.90	8.30	7.30	6.30	5.40	4.60	3.70	2.90
127201 - 127800	13.00	11.50	9.90	8.40	7.40	6.40	5.50	4.60	3.70	3.00
127801 - 128400	13.10	11.50	10.00	8.50	7.40	6.40	5.60	4.70	3.80	3.00
128401 - 129000	13.20	11.60	10.10	8.60	7.50	6.50	5.60	4.70	3.90	3.00
129001 - 129600	13.20	11.70	10.10	8.60	7.50	6.60	5.70	4.80	3.90	3.10

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129601 - 130200	13.30	11.70	10.20	8.70	7.60	6.60	5.70	4.90	4.00	3.20
130201 - 130800	13.30	11.80	10.30	8.80	7.60	6.70	5.80	4.90	4.10	3.20
130801 - 131400	13.40	11.80	10.40	8.90	7.70	6.70	5.80	5.00	4.10	3.30
131401 - 132000	13.50	11.90	10.40	9.00	7.70	6.80	5.90	5.00	4.20	3.30
132001 - 132600	13.50	12.00	10.50	9.00	7.80	6.90	5.90	5.10	4.20	3.40
132601 - 133200	13.60	12.00	10.60	9.10	7.90	6.90	6.00	5.10	4.30	3.50
133201 - 133800	13.60	12.10	10.60	9.20	7.90	7.00	6.10	5.20	4.40	3.50
133801 - 134400	13.70	12.20	10.70	9.20	8.00	7.00	6.10	5.30	4.40	3.60
134401 - 135000	13.70	12.20	10.80	9.30	8.10	7.10	6.20	5.30	4.50	3.60
135001 - 135600	13.80	12.30	10.80	9.40	8.10	7.10	6.20	5.40	4.50	3.70
135601 - 136200	13.90	12.40	10.90	9.40	8.20	7.20	6.30	5.40	4.60	3.80
136201 - 136800	13.90	12.40	11.00	9.50	8.20	7.20	6.30	5.50	4.70	3.80
136801 - 137400	14.00	12.50	11.00	9.60	8.30	7.30	6.40	5.50	4.70	3.90
137401 - 138000	14.00	12.50	11.10	9.70	8.40	7.40	6.40	5.60	4.80	3.90
138001 - 138600	14.10	12.60	11.20	9.70	8.40	7.40	6.50	5.60	4.80	4.00
138601 - 139200	14.10	12.70	11.20	9.80	8.50	7.50	6.60	5.70	4.90	4.10
139201 - 139800	14.20	12.70	11.30	9.90	8.50	7.50	6.60	5.70	4.90	4.10
139801 - 140400	14.20	12.80	11.30	9.90	8.60	7.60	6.70	5.80	5.00	4.20
140401 - 141000	14.30	12.80	11.40	10.00	8.60	7.70	6.70	5.90	5.00	4.20
141001 - 141600	14.40	12.90	11.50	10.10	8.70	7.70	6.80	5.90	5.10	4.30
141601 - 142200	14.40	12.90	11.50	10.10	8.80	7.80	6.80	6.00	5.10	4.30
142201 - 142800	14.40	13.00	11.60	10.20	8.80	7.80	6.90	6.00	5.20	4.40
142801 - 143400	14.50	13.10	11.60	10.30	8.90	7.90	6.90	6.10	5.20	4.50
143401 - 144000	14.60	13.10	11.70	10.30	9.00	8.00	7.00	6.10	5.30	4.50
144001 - 144600	14.60	13.20	11.80	10.40	9.00	8.00	7.00	6.20	5.40	4.60
144601 - 145200	14.60	13.20	11.80	10.50	9.10	8.10	7.10	6.30	5.40	4.60
145201 - 145800	14.70	13.30	11.90	10.50	9.20	8.10	7.20	6.30	5.50	4.70
145801 - 146400	14.70	13.30	12.00	10.60	9.20	8.20	7.20	6.40	5.50	4.70
146401 - 147000	14.80	13.40	12.00	10.60	9.30	8.20	7.30	6.40	5.60	4.80
147001 - 147600	14.80	13.40	12.10	10.70	9.40	8.30	7.30	6.50	5.60	4.80
147601 - 148200	14.90	13.50	12.10	10.80	9.40	8.40	7.40	6.50	5.70	4.90

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
148201 - 148800	14.90	13.60	12.20	10.80	9.50	8.40	7.50	6.60	5.70	4.90
148801 - 149400	15.00	13.60	12.20	10.90	9.60	8.50	7.50	6.60	5.80	5.00
149401 - 150000	15.00	13.70	12.30	11.00	9.60	8.50	7.60	6.70	5.80	5.10
150001 - 150600	15.10	13.70	12.40	11.00	9.70	8.60	7.70	6.70	5.90	5.10
150601 - 151200	15.10	13.80	12.40	11.10	9.80	8.60	7.70	6.80	6.00	5.10
151201 - 151800	15.20	13.80	12.50	11.10	9.80	8.70	7.80	6.80	6.00	5.20
151801 - 152400	15.20	13.90	12.50	11.20	9.90	8.70	7.80	6.90	6.10	5.30
152401 - 153000	15.30	13.90	12.60	11.30	10.00	8.80	7.90	7.00	6.10	5.30
153001 - 153600	15.30	14.00	12.60	11.30	10.00	8.90	7.90	7.00	6.20	5.40
153601 - 154200	15.40	14.00	12.70	11.40	10.10	8.90	8.00	7.10	6.20	5.40
154201 - 154800	15.40	14.10	12.80	11.50	10.10	9.00	8.10	7.20	6.30	5.50
154801 - 155400	15.40	14.10	12.80	11.50	10.20	9.00	8.10	7.20	6.30	5.50
155401 - 156000	15.50	14.20	12.90	11.60	10.30	9.10	8.20	7.30	6.40	5.60
156001 - 156600	15.50	14.20	12.90	11.60	10.30	9.10	8.20	7.30	6.40	5.70
156601 - 157200	15.60	14.30	13.00	11.70	10.40	9.20	8.30	7.40	6.50	5.70
157201 - 157800	15.60	14.30	13.00	11.70	10.50	9.20	8.30	7.40	6.50	5.80
157801 - 158400	15.70	14.40	13.10	11.80	10.50	9.30	8.40	7.50	6.60	5.80
158401 - 159000	15.70	14.40	13.10	11.90	10.60	9.30	8.40	7.60	6.70	5.90
159001 - 159600	15.80	14.50	13.20	11.90	10.70	9.40	8.50	7.60	6.70	5.90
159601 - 160200	15.80	14.50	13.20	12.00	10.70	9.50	8.50	7.70	6.80	6.00
160201 - 160800	15.90	14.60	13.30	12.00	10.80	9.50	8.60	7.70	6.90	6.00
160801 - 161400	15.90	14.60	13.30	12.10	10.80	9.60	8.70	7.80	6.90	6.10
161401 - 162000	15.90	14.70	13.40	12.10	10.90	9.70	8.70	7.80	7.00	6.10
162001 - 162600	16.00	14.70	13.40	12.20	11.00	9.70	8.80	7.90	7.00	6.20
162601 - 163200	16.10	14.70	13.50	12.20	11.00	9.80	8.80	7.90	7.10	6.20
163201 - 163800	16.10	14.80	13.50	12.30	11.10	9.80	8.80	8.00	7.10	6.30
163801 - 164400	16.20	14.80	13.60	12.30	11.10	9.90	8.90	8.00	7.20	6.30
164401 - 165000	16.20	14.90	13.60	12.40	11.20	10.00	9.00	8.10	7.20	6.40
165001 - 165600	16.30	14.90	13.70	12.50	11.20	10.00	9.00	8.20	7.30	6.50
165601 - 166200	16.30	15.00	13.70	12.50	11.30	10.10	9.10	8.20	7.40	6.50
166201 - 166800	16.40	15.00	13.80	12.60	11.40	10.10	9.10	8.30	7.40	6.60

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
166801 - 167400	16.40	15.10	13.80	12.60	11.40	10.20	9.10	8.30	7.50	6.60
167401 - 168000	16.50	15.10	13.90	12.60	11.50	10.30	9.20	8.40	7.50	6.70
168001 - 168600	16.50	15.20	13.90	12.70	11.50	10.30	9.20	8.40	7.60	6.70
168601 - 169200	16.50	15.20	14.00	12.80	11.60	10.40	9.30	8.50	7.60	6.80
169201 - 169800	16.60	15.30	14.00	12.80	11.60	10.40	9.30	8.50	7.70	6.80
169801 - 170400	16.60	15.30	14.10	12.90	11.70	10.50	9.40	8.60	7.70	6.90
170401 - 171000	16.70	15.40	14.10	12.90	11.70	10.60	9.40	8.60	7.80	7.00
171001 - 171600	16.70	15.40	14.20	12.90	11.80	10.60	9.50	8.70	7.80	7.00
171601 - 172200	16.80	15.50	14.20	13.00	11.80	10.70	9.50	8.70	7.90	7.10
172201 - 172800	16.80	15.50	14.30	13.00	11.90	10.70	9.60	8.80	7.90	7.10
172801 - 173400	16.90	15.60	14.30	13.10	11.90	10.80	9.60	8.80	8.00	7.20
173401 - 174000	16.90	15.60	14.30	13.10	12.00	10.80	9.70	8.90	8.00	7.20
174001 - 174600	17.00	15.70	14.40	13.20	12.00	10.90	9.70	8.90	8.10	7.30
174601 - 175200	17.00	15.70	14.40	13.20	12.10	10.90	9.80	8.90	8.10	7.30
175201 - 175800	17.10	15.80	14.50	13.30	12.10	11.00	9.80	9.00	8.20	7.40
175801 - 176400	17.10	15.80	14.50	13.30	12.20	11.00	9.90	9.00	8.20	7.40
176401 - 177000	17.20	15.90	14.60	13.40	12.20	11.10	10.00	9.10	8.30	7.50
177001 - 177600	17.20	15.90	14.60	13.40	12.30	11.10	10.00	9.10	8.30	7.50
177601 - 178200	17.30	16.00	14.70	13.50	12.30	11.20	10.10	9.20	8.40	7.60
178201 - 178800	17.30	16.00	14.70	13.50	12.40	11.20	10.10	9.20	8.40	7.70
178801 - 179400	17.40	16.10	14.80	13.60	12.40	11.30	10.20	9.30	8.50	7.70
179401 - 180000	17.40	16.10	14.80	13.60	12.50	11.30	10.30	9.30	8.50	7.70
180001 - 180600	17.50	16.20	14.90	13.70	12.50	11.40	10.30	9.40	8.60	7.80
180601 - 181200	17.50	16.20	14.90	13.70	12.60	11.40	10.40	9.40	8.60	7.80
181201 - 181800	17.60	16.20	15.00	13.80	12.60	11.50	10.40	9.40	8.70	7.90
181801 - 182400	17.60	16.30	15.00	13.80	12.70	11.50	10.50	9.50	8.70	7.90
182401 - 183000	17.70	16.30	15.10	13.90	12.70	11.60	10.50	9.50	8.80	8.00
183001 - 183600	17.70	16.40	15.10	13.90	12.70	11.60	10.60	9.60	8.80	8.00
183601 - 184200	17.80	16.40	15.20	14.00	12.80	11.70	10.60	9.60	8.80	8.10
184201 - 184800	17.80	16.50	15.20	14.00	12.80	11.70	10.70	9.70	8.90	8.10
184801 - 185400	17.90	16.50	15.30	14.10	12.90	11.80	10.70	9.70	8.90	8.20

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
185401 - 186000	17.90	16.60	15.30	14.10	12.90	11.80	10.80	9.70	9.00	8.20
186001 - 186600	18.00	16.60	15.40	14.20	13.00	11.90	10.80	9.80	9.00	8.30
186601 - 187200	18.00	16.70	15.40	14.20	13.00	11.90	10.90	9.80	9.10	8.30
187201 - 187800	18.10	16.70	15.50	14.30	13.10	12.00	10.90	9.90	9.10	8.40
187801 - 188400	18.10	16.80	15.50	14.30	13.10	12.00	11.00	9.90	9.20	8.40
188401 - 189000	18.20	16.80	15.60	14.40	13.20	12.10	11.00	10.00	9.20	8.50
189001 - 189600	18.20	16.90	15.60	14.40	13.20	12.10	11.00	10.00	9.20	8.50
189601 - 190200	18.30	16.90	15.70	14.50	13.30	12.20	11.10	10.10	9.30	8.50
190201 - 190800	18.30	17.00	15.70	14.50	13.30	12.20	11.10	10.10	9.30	8.60
190801 - 191400	18.40	17.00	15.80	14.60	13.40	12.30	11.20	10.20	9.40	8.60
191401 - 192000	18.40	17.10	15.80	14.60	13.40	12.30	11.20	10.20	9.40	8.70
192001 - 192600	18.50	17.10	15.90	14.70	13.50	12.40	11.30	10.30	9.40	8.70
192601 - 193200	18.50	17.20	15.90	14.70	13.50	12.40	11.30	10.30	9.50	8.80
193201 - 193800	18.60	17.20	16.00	14.70	13.60	12.40	11.40	10.30	9.50	8.80
193801 - 194400	18.60	17.30	16.00	14.80	13.60	12.50	11.40	10.40	9.60	8.90
194401 - 195000	18.70	17.30	16.10	14.80	13.70	12.50	11.50	10.40	9.60	8.90
195001 - 195600	18.70	17.40	16.10	14.90	13.70	12.60	11.50	10.50	9.60	8.90
195601 - 196200	18.80	17.40	16.10	14.90	13.80	12.70	11.60	10.50	9.70	9.00
196201 - 196800	18.80	17.50	16.20	15.00	13.80	12.70	11.60	10.60	9.70	9.00
196801 - 197400	18.90	17.50	16.20	15.00	13.90	12.80	11.70	10.60	9.70	9.10
197401 - 198000	18.90	17.60	16.30	15.10	13.90	12.80	11.70	10.70	9.80	9.10
198001 - 198600	19.00	17.60	16.30	15.10	14.00	12.90	11.80	10.70	9.80	9.10
198601 - 199200	19.00	17.70	16.40	15.20	14.00	12.90	11.80	10.80	9.80	9.20
199201 - 199800	19.00	17.70	16.40	15.20	14.10	13.00	11.80	10.80	9.90	9.20
199801 - 200400	19.10	17.80	16.50	15.30	14.10	13.00	11.90	10.90	9.90	9.20
200401 - 201000	19.10	17.80	16.50	15.30	14.20	13.10	12.00	10.90	10.00	9.30
201001 - 201600	19.20	17.90	16.60	15.40	14.20	13.10	12.00	11.00	10.00	9.30
201601 - 202200	19.20	17.90	16.60	15.40	14.30	13.10	12.10	11.00	10.00	9.40
202201 - 202800	19.30	18.00	16.70	15.50	14.30	13.20	12.10	11.10	10.10	9.40
202801 - 203400	19.30	18.00	16.70	15.50	14.40	13.20	12.20	11.10	10.10	9.40
203401 - 204000	19.40	18.10	16.80	15.60	14.40	13.30	12.20	11.20	10.20	9.50

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
204001 - 204600	19.40	18.10	16.80	15.60	14.40	13.30	12.30	11.20	10.20	9.50
204601 - 205200	19.50	18.20	16.90	15.70	14.50	13.40	12.30	11.30	10.30	9.50
205201 - 205800	19.50	18.20	16.90	15.70	14.50	13.40	12.40	11.30	10.30	9.60
205801 - 206400	19.60	18.30	17.00	15.80	14.60	13.50	12.40	11.40	10.40	9.60
206401 - 207000	19.60	18.30	17.00	15.80	14.60	13.50	12.50	11.40	10.40	9.60
207001 - 207600	19.60	18.40	17.10	15.80	14.70	13.60	12.50	11.40	10.50	9.70
207601 - 208200	19.70	18.40	17.10	15.90	14.70	13.60	12.50	11.50	10.50	9.70
208201 - 208800	19.70	18.50	17.20	15.90	14.80	13.70	12.60	11.50	10.60	9.70
208801 - 209400	19.80	18.50	17.20	16.00	14.80	13.70	12.60	11.60	10.60	9.80
209401 - 210000	19.80	18.60	17.30	16.00	14.90	13.80	12.70	11.60	10.60	9.80
210001 - 210600	19.90	18.60	17.30	16.10	14.90	13.80	12.70	11.70	10.70	9.80
210601 - 211200	19.90	18.60	17.40	16.10	15.00	13.90	12.80	11.70	10.70	9.90
211201 - 211800	20.00	18.70	17.40	16.20	15.00	13.90	12.80	11.80	10.80	9.90
211801 - 212400	20.00	18.70	17.50	16.20	15.10	14.00	12.90	11.80	10.80	9.90
212401 - 213000	20.10	18.80	17.50	16.30	15.10	14.00	12.90	11.90	10.90	10.00
213001 - 213600	20.10	18.80	17.60	16.30	15.20	14.00	13.00	11.90	10.90	10.00
213601 - 214200	20.10	18.90	17.60	16.40	15.20	14.10	13.00	12.00	11.00	10.00
214201 - 214800	20.20	18.90	17.70	16.50	15.30	14.10	13.10	12.00	11.00	10.10
214801 - 215400	20.20	19.00	17.70	16.50	15.30	14.20	13.10	12.10	11.10	10.10
215401 - 216000	20.30	19.00	17.80	16.50	15.30	14.20	13.20	12.10	11.10	10.10
216001 - 216600	20.30	19.10	17.80	16.60	15.40	14.30	13.20	12.20	11.20	10.20
216601 - 217200	20.40	19.10	17.90	16.60	15.40	14.30	13.30	12.20	11.20	10.20
217201 - 217800	20.40	19.10	17.90	16.70	15.50	14.40	13.30	12.30	11.30	10.30
217801 - 218400	20.40	19.20	18.00	16.70	15.50	14.40	13.40	12.30	11.30	10.30
218401 - 219000	20.50	19.20	18.00	16.80	15.60	14.50	13.40	12.40	11.40	10.40
219001 - 219600	20.50	19.30	18.00	16.80	15.60	14.50	13.40	12.40	11.40	10.40
219601 - 220200	20.60	19.30	18.10	16.90	15.70	14.60	13.50	12.50	11.50	10.50
220201 - 220800	20.60	19.40	18.10	16.90	15.70	14.60	13.50	12.50	11.50	10.50
220801 - 221400	20.70	19.40	18.20	17.00	15.80	14.70	13.60	12.60	11.60	10.60
221401 - 222000	20.70	19.50	18.20	17.00	15.80	14.70	13.60	12.60	11.60	10.60
222001 - 222600	20.70	19.50	18.30	17.10	15.90	14.70	13.70	12.60	11.70	10.70

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
222601 - 223200	20.80	19.60	18.30	17.10	15.90	14.80	13.70	12.70	11.70	10.70
223201 - 223800	20.80	19.60	18.40	17.20	16.00	14.80	13.80	12.70	11.70	10.80
223801 - 224400	20.90	19.60	18.40	17.20	16.00	14.90	13.80	12.80	11.80	10.80
224401 - 225000	20.90	19.70	18.50	17.30	16.10	14.90	13.90	12.80	11.80	10.90
225001 - 225600	21.00	19.70	18.50	17.30	16.10	15.00	13.90	12.90	11.90	10.90
225601 - 226200	21.00	19.80	18.60	17.40	16.20	15.00	14.00	12.90	11.90	11.00
226201 - 226800	21.00	19.80	18.60	17.40	16.20	15.10	14.00	13.00	12.00	11.00
226801 - 227400	21.10	19.90	18.70	17.50	16.30	15.10	14.10	13.00	12.00	11.10
227401 - 228000	21.10	19.90	18.70	17.50	16.30	15.20	14.10	13.10	12.10	11.10
228001 - 228600	21.10	20.00	18.80	17.60	16.40	15.20	14.10	13.10	12.10	11.20
228601 - 229200	21.20	20.00	18.80	17.60	16.40	15.30	14.20	13.20	12.20	11.20
229201 - 229800	21.20	20.00	18.80	17.70	16.50	15.30	14.20	13.20	12.20	11.20
229801 - 230400	21.30	20.10	18.90	17.70	16.50	15.40	14.30	13.20	12.20	11.30
230401 - 231000	21.30	20.10	18.90	17.80	16.60	15.40	14.30	13.30	12.30	11.30
231001 - 231600	21.30	20.20	19.00	17.80	16.60	15.50	14.40	13.30	12.30	11.40
231601 - 232200	21.40	20.20	19.00	17.80	16.70	15.50	14.40	13.40	12.40	11.40
232201 - 232800	21.40	20.20	19.10	17.90	16.70	15.60	14.50	13.40	12.40	11.50
232801 - 233400	21.50	20.30	19.10	17.90	16.80	15.60	14.50	13.50	12.50	11.50
233401 - 234000	21.50	20.30	19.20	18.00	16.80	15.70	14.60	13.50	12.50	11.60
234001 - 234600	21.50	20.40	19.20	18.00	16.90	15.70	14.60	13.60	12.60	11.60
234601 - 235200	21.60	20.40	19.20	18.10	16.90	15.80	14.70	13.60	12.60	11.70
235201 - 235800	21.60	20.40	19.30	18.10	17.00	15.80	14.70	13.70	12.70	11.70
235801 - 236400	21.60	20.50	19.30	18.20	17.00	15.90	14.70	13.70	12.70	11.70
236401 - 237000	21.70	20.50	19.40	18.20	17.10	15.90	14.80	13.70	12.70	11.80
237001 - 237600	21.70	20.60	19.40	18.30	17.10	16.00	14.90	13.80	12.80	11.80
237601 - 238200	21.80	20.60	19.50	18.30	17.20	16.00	14.90	13.80	12.80	11.90
238201 - 238800	21.80	20.60	19.50	18.40	17.20	16.10	14.90	13.90	12.90	11.90
238801 - 239400	21.80	20.70	19.50	18.40	17.30	16.10	15.00	13.90	12.90	12.00
239401 - 240000	21.90	20.70	19.60	18.40	17.30	16.20	15.00	14.00	13.00	12.00
240001 - 240600	21.90	20.80	19.60	18.50	17.30	16.20	15.10	14.00	13.00	12.10
240601 - 241200	21.90	20.80	19.70	18.50	17.40	16.30	15.10	14.10	13.10	12.10

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
241201 - 241800	22.00	20.80	19.70	18.60	17.40	16.30	15.20	14.10	13.10	12.20
241801 - 242400	22.00	20.90	19.70	18.60	17.50	16.40	15.20	14.20	13.20	12.20
242401 - 243000	22.00	20.90	19.80	18.70	17.50	16.40	15.30	14.20	13.20	12.20
243001 - 243600	22.10	21.00	19.80	18.70	17.60	16.50	15.30	14.30	13.20	12.30
243601 - 244200	22.10	21.00	19.90	18.70	17.60	16.50	15.40	14.30	13.30	12.30
244201 - 244800	22.10	21.00	19.90	18.80	17.70	16.50	15.40	14.30	13.30	12.40
244801 - 245400	22.20	21.10	19.90	18.80	17.70	16.60	15.50	14.40	13.40	12.40
245401 - 246000	22.20	21.10	20.00	18.90	17.80	16.60	15.50	14.40	13.40	12.50
246001 - 246600	22.20	21.10	20.00	18.90	17.80	16.70	15.60	14.50	13.50	12.50
246601 - 247200	22.30	21.20	20.10	19.00	17.80	16.70	15.60	14.50	13.50	12.60
247201 - 247800	22.30	21.20	20.10	19.00	17.90	16.80	15.70	14.60	13.60	12.60
247801 - 248400	22.30	21.20	20.10	19.00	17.90	16.80	15.70	14.60	13.60	12.60
248401 - 249000	22.40	21.30	20.20	19.10	18.00	16.90	15.80	14.70	13.60	12.70
249001 - 249600	22.40	21.30	20.20	19.10	18.00	16.90	15.80	14.70	13.70	12.70
249601 - 250200	22.40	21.30	20.30	19.20	18.10	17.00	15.90	14.80	13.70	12.80
250201 - 250800	22.50	21.40	20.30	19.20	18.10	17.00	15.90	14.80	13.80	12.80
250801 - 251400	22.50	21.40	20.30	19.20	18.20	17.10	16.00	14.90	13.80	12.90
251401 - 252000	22.50	21.50	20.40	19.30	18.20	17.10	16.00	14.90	13.90	12.90
252001 - 252600	22.60	21.50	20.40	19.30	18.20	17.20	16.10	15.00	13.90	12.90
252601 - 253200	22.60	21.50	20.40	19.40	18.30	17.20	16.10	15.00	14.00	13.00
253201 - 253800	22.60	21.60	20.50	19.40	18.30	17.20	16.20	15.10	14.00	13.00
253801 - 254400	22.70	21.60	20.50	19.40	18.40	17.30	16.20	15.10	14.10	13.10
254401 - 255000	22.70	21.60	20.60	19.50	18.40	17.30	16.30	15.20	14.10	13.10
255001 - 255600	22.70	21.70	20.60	19.50	18.40	17.40	16.30	15.20	14.20	13.20
255601 - 256200	22.80	21.70	20.60	19.60	18.50	17.40	16.40	15.30	14.20	13.20
256201 - 256800	22.80	21.70	20.70	19.60	18.50	17.50	16.40	15.30	14.30	13.30
256801 - 257400	22.80	21.80	20.70	19.60	18.60	17.50	16.40	15.40	14.30	13.30
257401 - 258000	22.90	21.80	20.70	19.70	18.60	17.50	16.50	15.40	14.40	13.40
258001 - 258600	22.90	21.80	20.80	19.70	18.70	17.60	16.50	15.50	14.40	13.40
258601 - 259200	22.90	21.90	20.80	19.70	18.70	17.60	16.60	15.50	14.50	13.40
259201 - 259800	23.00	21.90	20.80	19.80	18.70	17.70	16.60	15.60	14.50	13.50

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
259801 - 260400	23.00	21.90	20.90	19.80	18.80	17.70	16.70	15.60	14.60	13.50
260401 - 261000	23.00	22.00	20.90	19.90	18.80	17.80	16.70	15.70	14.60	13.60
261001 - 261600	23.10	22.00	20.90	19.90	18.90	17.80	16.80	15.70	14.70	13.60
261601 - 262200	23.10	22.00	21.00	19.90	18.90	17.90	16.80	15.80	14.70	13.70
262201 - 262800	23.10	22.10	21.00	20.00	18.90	17.90	16.80	15.80	14.80	13.70
262801 - 263400	23.20	22.10	21.00	20.00	19.00	17.90	16.90	15.80	14.80	13.80
263401 - 264000	23.20	22.10	21.10	20.10	19.00	18.00	16.90	15.90	14.90	13.80
264001 - 264600	23.20	22.20	21.10	20.10	19.00	18.00	17.00	15.90	14.90	13.90
264601 - 265200	23.30	22.20	21.20	20.10	19.10	18.00	17.00	16.00	15.00	13.90
265201 - 265800	23.30	22.20	21.20	20.20	19.10	18.10	17.10	16.00	15.00	14.00
265801 - 266400	23.30	22.30	21.20	20.20	19.20	18.10	17.10	16.10	15.00	14.00
266401 - 267000	23.30	22.30	21.30	20.20	19.20	18.20	17.10	16.10	15.10	14.10
267001 - 267600	23.40	22.30	21.30	20.30	19.20	18.20	17.20	16.20	15.10	14.10
267601 - 268200	23.40	22.40	21.30	20.30	19.30	18.30	17.20	16.20	15.20	14.20
268201 - 268800	23.40	22.40	21.40	20.30	19.30	18.30	17.30	16.30	15.20	14.20
268801 - 269400	23.50	22.40	21.40	20.40	19.30	18.30	17.30	16.30	15.30	14.30
269401 - 270000	23.50	22.50	21.40	20.40	19.40	18.40	17.40	16.30	15.30	14.30
270001 - 270600	23.50	22.50	21.50	20.40	19.40	18.40	17.40	16.40	15.40	14.40
270601 - 271200	23.60	22.50	21.50	20.50	19.50	18.50	17.40	16.40	15.40	14.40
271201 - 271800	23.60	22.60	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
271801 - 272400	23.60	22.60	21.60	20.50	19.50	18.50	17.50	16.50	15.50	14.50
272401 - 273000	23.60	22.60	21.60	20.60	19.60	18.60	17.60	16.60	15.60	14.60
273001 - 273600	23.70	22.60	21.60	20.60	19.60	18.60	17.60	16.60	15.60	14.60
273601 - 274200	23.70	22.70	21.70	20.60	19.60	18.70	17.60	16.70	15.60	14.70
274201 - 274800	23.70	22.70	21.70	20.70	19.70	18.70	17.70	16.70	15.70	14.70
274801 - 275400	23.80	22.70	21.70	20.70	19.70	18.70	17.70	16.70	15.70	14.70
275401 - 276000	23.80	22.80	21.80	20.80	19.70	18.80	17.80	16.80	15.80	14.80
276001 - 276600	23.80	22.80	21.80	20.80	19.80	18.80	17.80	16.80	15.80	14.80
276601 - 277200	23.80	22.80	21.80	20.80	19.80	18.80	17.80	16.90	15.90	14.90
277201 - 277800	23.90	22.90	21.90	20.90	19.90	18.90	17.90	16.90	15.90	14.90
277801 - 278400	23.90	22.90	21.90	20.90	19.90	18.90	17.90	16.90	16.00	15.00

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
278401 - 279000	23.90	22.90	21.90	20.90	19.90	18.90	18.00	17.00	16.00	15.00
279001 - 279600	24.00	23.00	22.00	21.00	20.00	19.00	18.00	17.00	16.00	15.10
279601 - 280200	24.00	23.00	22.00	21.00	20.00	19.00	18.00	17.10	16.10	15.10
280201 - 280800	24.00	23.00	22.00	21.00	20.00	19.10	18.10	17.10	16.10	15.20
280801 - 281400	24.00	23.10	22.10	21.10	20.10	19.10	18.10	17.10	16.20	15.20
281401 - 282000	24.10	23.10	22.10	21.10	20.10	19.10	18.20	17.20	16.20	15.20
282001 - 282600	24.10	23.10	22.10	21.10	20.10	19.20	18.20	17.20	16.30	15.30
282601 - 283200	24.10	23.10	22.10	21.20	20.20	19.20	18.20	17.30	16.30	15.30
283201 - 283800	24.20	23.20	22.20	21.20	20.20	19.20	18.30	17.30	16.30	15.40
283801 - 284400	24.20	23.20	22.20	21.20	20.20	19.30	18.30	17.40	16.40	15.40
284401 - 285000	24.20	23.20	22.20	21.30	20.30	19.30	18.30	17.40	16.40	15.50
285001 - 285600	24.20	23.30	22.30	21.30	20.30	19.30	18.40	17.40	16.50	15.50
285601 - 286200	24.30	23.30	22.30	21.30	20.40	19.40	18.40	17.50	16.50	15.60
286201 - 286800	24.30	23.30	22.30	21.40	20.40	19.40	18.50	17.50	16.50	15.60
286801 - 287400	24.30	23.30	22.40	21.40	20.40	19.40	18.50	17.50	16.60	15.60
287401 - 288000	24.30	23.40	22.40	21.40	20.50	19.50	18.50	17.60	16.60	15.70
288001 - 288600	24.40	23.40	22.40	21.50	20.50	19.50	18.60	17.60	16.70	15.70
288601 - 289200	24.40	23.40	22.50	21.50	20.50	19.60	18.60	17.70	16.70	15.80
289201 - 289800	24.40	23.50	22.50	21.50	20.60	19.60	18.60	17.70	16.70	15.80
289801 - 290400	24.40	23.50	22.50	21.60	20.60	19.60	18.70	17.70	16.80	15.80
290401 - 291000	24.50	23.50	22.60	21.60	20.60	19.70	18.70	17.80	16.80	15.90
291001 - 291600	24.50	23.50	22.60	21.60	20.70	19.70	18.70	17.80	16.90	15.90
291601 - 292200	24.50	23.60	22.60	21.70	20.70	19.70	18.80	17.80	16.90	16.00
292201 - 292800	24.60	23.60	22.60	21.70	20.70	19.80	18.80	17.90	16.90	16.00
292801 - 293400	24.60	23.60	22.70	21.70	20.80	19.80	18.90	17.90	17.00	16.10
293401 - 294000	24.60	23.60	22.70	21.70	20.80	19.80	18.90	18.00	17.00	16.10
294001 - 294600	24.60	23.70	22.70	21.80	20.80	19.90	18.90	18.00	17.10	16.10
294601 - 295200	24.60	23.70	22.80	21.80	20.90	19.90	19.00	18.00	17.10	16.20
295201 - 295800	24.70	23.70	22.80	21.80	20.90	19.90	19.00	18.10	17.10	16.20
295801 - 296400	24.70	23.80	22.80	21.90	20.90	20.00	19.00	18.10	17.20	16.30
296401 - 297000	24.70	23.80	22.80	21.90	21.00	20.00	19.10	18.10	17.20	16.30

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
297001 - 297600	24.80	23.80	22.90	21.90	21.00	20.00	19.10	18.20	17.30	16.30
297601 - 298200	24.80	23.80	22.90	22.00	21.00	20.10	19.10	18.20	17.30	16.40
298201 - 298800	24.80	23.90	22.90	22.00	21.10	20.10	19.20	18.30	17.30	16.40
298801 - 299400	24.80	23.90	23.00	22.00	21.10	20.20	19.20	18.30	17.40	16.50
299401 - 300000	24.80	23.90	23.00	22.10	21.10	20.20	19.30	18.30	17.40	16.50
300001 - 300600	24.90	23.90	23.00	22.10	21.20	20.20	19.30	18.40	17.40	16.50
300601 - 301200	24.90	24.00	23.00	22.10	21.20	20.30	19.30	18.40	17.50	16.60
301201 - 301800	24.90	24.00	23.10	22.10	21.20	20.30	19.40	18.40	17.50	16.60
301801 - 302400	24.90	24.00	23.10	22.20	21.20	20.30	19.40	18.50	17.60	16.60
302401 - 303000	25.00	24.00	23.10	22.20	21.30	20.40	19.40	18.50	17.60	16.70
303001 - 303600	25.00	24.10	23.10	22.20	21.30	20.40	19.50	18.50	17.60	16.70
303601 - 304200	25.00	24.10	23.20	22.30	21.30	20.40	19.50	18.60	17.70	16.80
304201 - 304800	25.00	24.10	23.20	22.30	21.40	20.50	19.50	18.60	17.70	16.80
304801 - 305400	25.10	24.20	23.20	22.30	21.40	20.50	19.60	18.70	17.70	16.80
305401 - 306000	25.10	24.20	23.30	22.30	21.40	20.50	19.60	18.70	17.80	16.90
306001 - 306600	25.10	24.20	23.30	22.40	21.50	20.60	19.60	18.70	17.80	16.90
306601 - 307200	25.10	24.20	23.30	22.40	21.50	20.60	19.70	18.80	17.80	17.00
307201 - 307800	25.20	24.20	23.30	22.40	21.50	20.60	19.70	18.80	17.90	17.00
307801 - 308400	25.20	24.30	23.40	22.50	21.60	20.60	19.70	18.80	17.90	17.00
308401 - 309000	25.20	24.30	23.40	22.50	21.60	20.70	19.80	18.90	18.00	17.10
309001 - 309600	25.20	24.30	23.40	22.50	21.60	20.70	19.80	18.90	18.00	17.10
309601 - 310200	25.20	24.40	23.40	22.50	21.60	20.70	19.80	18.90	18.00	17.10
310201 - 310800	25.30	24.40	23.50	22.60	21.70	20.80	19.90	19.00	18.10	17.20
310801 - 311400	25.30	24.40	23.50	22.60	21.70	20.80	19.90	19.00	18.10	17.20
311401 - 312000	25.30	24.40	23.50	22.60	21.70	20.80	19.90	19.00	18.10	17.30
312001 - 312600	25.30	24.40	23.60	22.70	21.80	20.90	20.00	19.10	18.20	17.30
312601 - 313200	25.40	24.50	23.60	22.70	21.80	20.90	20.00	19.10	18.20	17.30
313201 - 313800	25.40	24.50	23.60	22.70	21.80	20.90	20.00	19.10	18.30	17.40
313801 - 314400	25.40	24.50	23.60	22.70	21.90	21.00	20.10	19.20	18.30	17.40
314401 - 315000	25.40	24.50	23.70	22.80	21.90	21.00	20.10	19.20	18.30	17.40
315001 - 315600	25.50	24.60	23.70	22.80	21.90	21.00	20.10	19.30	18.40	17.50

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
315601 - 316200	25.50	24.60	23.70	22.80	21.90	21.00	20.20	19.30	18.40	17.50
316201 - 316800	25.50	24.60	23.70	22.90	22.00	21.10	20.20	19.30	18.40	17.60
316801 - 317400	25.50	24.60	23.80	22.90	22.00	21.10	20.20	19.40	18.50	17.60
317401 - 318000	25.50	24.70	23.80	22.90	22.00	21.10	20.30	19.40	18.50	17.60
318001 - 318600	25.60	24.70	23.80	22.90	22.00	21.20	20.30	19.40	18.50	17.70
318601 - 319200	25.60	24.70	23.80	23.00	22.10	21.20	20.30	19.40	18.60	17.70
319201 - 319800	25.60	24.70	23.90	23.00	22.10	21.20	20.40	19.50	18.60	17.70
319801 - 320400	25.60	24.80	23.90	23.00	22.10	21.30	20.40	19.50	18.60	17.80
320401 - 321000	25.60	24.80	23.90	23.00	22.20	21.30	20.40	19.50	18.70	17.80
321001 - 321600	25.70	24.80	23.90	23.10	22.20	21.30	20.50	19.60	18.70	17.80
321601 - 322200	25.70	24.80	24.00	23.10	22.20	21.40	20.50	19.60	18.70	17.90
322201 - 322800	25.70	24.80	24.00	23.10	22.20	21.40	20.50	19.60	18.80	17.90
322801 - 323400	25.70	24.90	24.00	23.10	22.30	21.40	20.50	19.70	18.80	17.90
323401 - 324000	25.80	24.90	24.00	23.20	22.30	21.40	20.60	19.70	18.80	18.00
324001 - 324600	25.80	24.90	24.10	23.20	22.30	21.50	20.60	19.70	18.90	18.00
324601 - 325200	25.80	24.90	24.10	23.20	22.40	21.50	20.60	19.80	18.90	18.00
325201 - 325800	25.80	25.00	24.10	23.20	22.40	21.50	20.70	19.80	18.90	18.10
325801 - 326400	25.80	25.00	24.10	23.30	22.40	21.50	20.70	19.80	19.00	18.10
326401 - 327000	25.90	25.00	24.10	23.30	22.40	21.60	20.70	19.90	19.00	18.20
327001 - 327600	25.90	25.00	24.20	23.30	22.50	21.60	20.80	19.90	19.00	18.20
327601 - 328200	25.90	25.00	24.20	23.30	22.50	21.60	20.80	19.90	19.10	18.20
328201 - 328800	25.90	25.10	24.20	23.40	22.50	21.70	20.80	20.00	19.10	18.30
328801 - 329400	25.90	25.10	24.20	23.40	22.50	21.70	20.80	20.00	19.10	18.30
329401 - 330000	26.00	25.10	24.30	23.40	22.60	21.70	20.90	20.00	19.20	18.30
330001 - 330600	26.00	25.10	24.30	23.40	22.60	21.80	20.90	20.10	19.20	18.40
330601 - 331200	26.00	25.20	24.30	23.50	22.60	21.80	20.90	20.10	19.20	18.40
331201 - 331800	26.00	25.20	24.30	23.50	22.60	21.80	21.00	20.10	19.30	18.40
331801 - 332400	26.00	25.20	24.40	23.50	22.70	21.80	21.00	20.20	19.30	18.50
332401 - 333000	26.10	25.20	24.40	23.50	22.70	21.90	21.00	20.20	19.30	18.50
333001 - 333600	26.10	25.20	24.40	23.60	22.70	21.90	21.00	20.20	19.40	18.50
333601 - 334200	26.10	25.30	24.40	23.60	22.70	21.90	21.10	20.20	19.40	18.60

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
334201 - 334800	26.10	25.30	24.40	23.60	22.80	21.90	21.10	20.30	19.40	18.60
334801 - 335400	26.10	25.30	24.50	23.60	22.80	22.00	21.10	20.30	19.50	18.60
335401 - 336000	26.20	25.30	24.50	23.70	22.80	22.00	21.20	20.30	19.50	18.70
336001 - 336600	26.20	25.30	24.50	23.70	22.90	22.00	21.20	20.40	19.50	18.70
336601 - 337200	26.20	25.40	24.50	23.70	22.90	22.10	21.20	20.40	19.60	18.70
337201 - 337800	26.20	25.40	24.60	23.70	22.90	22.10	21.20	20.40	19.60	18.80
337801 - 338400	26.20	25.40	24.60	23.80	22.90	22.10	21.30	20.40	19.60	18.80
338401 - 339000	26.30	25.40	24.60	23.80	23.00	22.10	21.30	20.50	19.70	18.80
339001 - 339600	26.30	25.40	24.60	23.80	23.00	22.20	21.30	20.50	19.70	18.90
339601 - 340200	26.30	25.50	24.60	23.80	23.00	22.20	21.40	20.50	19.70	18.90
340201 - 340800	26.30	25.50	24.70	23.80	23.00	22.20	21.40	20.60	19.70	18.90
340801 - 341400	26.30	25.50	24.70	23.90	23.00	22.20	21.40	20.60	19.80	19.00
341401 - 342000	26.40	25.50	24.70	23.90	23.10	22.30	21.40	20.60	19.80	19.00
342001 - 342600	26.40	25.60	24.70	23.90	23.10	22.30	21.50	20.70	19.80	19.00
342601 - 343200	26.40	25.60	24.80	23.90	23.10	22.30	21.50	20.70	19.90	19.00
343201 - 343800	26.40	25.60	24.80	24.00	23.10	22.30	21.50	20.70	19.90	19.10
343801 - 344400	26.40	25.60	24.80	24.00	23.20	22.40	21.50	20.70	19.90	19.10
344401 - 345000	26.50	25.60	24.80	24.00	23.20	22.40	21.60	20.80	20.00	19.10
345001 - 345600	26.50	25.60	24.80	24.00	23.20	22.40	21.60	20.80	20.00	19.20
345601 - 346200	26.50	25.70	24.90	24.10	23.20	22.40	21.60	20.80	20.00	19.20
346201 - 346800	26.50	25.70	24.90	24.10	23.30	22.50	21.70	20.80	20.00	19.20
346801 - 347400	26.50	25.70	24.90	24.10	23.30	22.50	21.70	20.90	20.10	19.30
347401 - 348000	26.50	25.70	24.90	24.10	23.30	22.50	21.70	20.90	20.10	19.30
348001 - 348600	26.60	25.80	24.90	24.10	23.30	22.50	21.70	20.90	20.10	19.30
348601 - 349200	26.60	25.80	25.00	24.20	23.40	22.60	21.80	21.00	20.20	19.40
349201 - 349800	26.60	25.80	25.00	24.20	23.40	22.60	21.80	21.00	20.20	19.40
349801 - 350400	26.60	25.80	25.00	24.20	23.40	22.60	21.80	21.00	20.20	19.40
350401 - 351000	26.60	25.80	25.00	24.20	23.40	22.60	21.80	21.00	20.20	19.50
351001 - 351600	26.70	25.90	25.00	24.30	23.50	22.70	21.90	21.10	20.30	19.50
351601 - 352200	26.70	25.90	25.10	24.30	23.50	22.70	21.90	21.10	20.30	19.50
352201 - 352800	26.70	25.90	25.10	24.30	23.50	22.70	21.90	21.10	20.30	19.50

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
352801 - 353400	26.70	25.90	25.10	24.30	23.50	22.70	21.90	21.20	20.40	19.60
353401 - 354000	26.70	25.90	25.10	24.30	23.50	22.80	22.00	21.20	20.40	19.60
354001 - 354600	26.80	26.00	25.20	24.40	23.60	22.80	22.00	21.20	20.40	19.60
354601 - 355200	26.80	26.00	25.20	24.40	23.60	22.80	22.00	21.20	20.40	19.70
355201 - 355800	26.80	26.00	25.20	24.40	23.60	22.80	22.00	21.30	20.50	19.70
355801 - 356400	26.80	26.00	25.20	24.40	23.60	22.90	22.10	21.30	20.50	19.70
356401 - 357000	26.80	26.00	25.20	24.40	23.70	22.90	22.10	21.30	20.50	19.70
357001 - 357600	26.80	26.10	25.30	24.50	23.70	22.90	22.10	21.30	20.60	19.80
357601 - 358200	26.90	26.10	25.30	24.50	23.70	22.90	22.10	21.40	20.60	19.80
358201 - 358800	26.90	26.10	25.30	24.50	23.70	22.90	22.20	21.40	20.60	19.80
358801 - 359400	26.90	26.10	25.30	24.50	23.80	23.00	22.20	21.40	20.60	19.90
359401 - 360000	26.90	26.10	25.30	24.60	23.80	23.00	22.20	21.40	20.70	19.90
360001 - 360600	26.90	26.20	25.40	24.60	23.80	23.00	22.20	21.50	20.70	19.90
360601 - 361200	27.00	26.20	25.40	24.60	23.80	23.00	22.30	21.50	20.70	19.90
361201 - 361800	27.00	26.20	25.40	24.60	23.80	23.10	22.30	21.50	20.70	20.00
361801 - 362400	27.00	26.20	25.40	24.60	23.90	23.10	22.30	21.50	20.80	20.00
362401 - 363000	27.00	26.20	25.40	24.70	23.90	23.10	22.30	21.60	20.80	20.00
363001 - 363600	27.00	26.20	25.50	24.70	23.90	23.10	22.40	21.60	20.80	20.10
363601 - 364200	27.00	26.30	25.50	24.70	23.90	23.20	22.40	21.60	20.90	20.10
364201 - 364800	27.10	26.30	25.50	24.70	24.00	23.20	22.40	21.70	20.90	20.10
364801 - 365400	27.10	26.30	25.50	24.80	24.00	23.20	22.40	21.70	20.90	20.10
365401 - 366000	27.10	26.30	25.50	24.80	24.00	23.20	22.50	21.70	20.90	20.20
366001 - 366600	27.10	26.30	25.60	24.80	24.00	23.30	22.50	21.70	21.00	20.20
366601 - 367200	27.10	26.40	25.60	24.80	24.00	23.30	22.50	21.70	21.00	20.20
367201 - 367800	27.10	26.40	25.60	24.80	24.10	23.30	22.50	21.80	21.00	20.20
367801 - 368400	27.20	26.40	25.60	24.90	24.10	23.30	22.60	21.80	21.00	20.30
368401 - 369000	27.20	26.40	25.60	24.90	24.10	23.30	22.60	21.80	21.10	20.30
369001 - 369600	27.20	26.40	25.70	24.90	24.10	23.40	22.60	21.90	21.10	20.30
369601 - 370200	27.20	26.40	25.70	24.90	24.10	23.40	22.60	21.90	21.10	20.40
370201 - 370800	27.20	26.50	25.70	24.90	24.20	23.40	22.70	21.90	21.10	20.40
370801 - 371400	27.20	26.50	25.70	25.00	24.20	23.40	22.70	21.90	21.20	20.40

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
371401 - 372000	27.30	26.50	25.70	25.00	24.20	23.50	22.70	21.90	21.20	20.40
372001 - 372600	27.30	26.50	25.80	25.00	24.20	23.50	22.70	22.00	21.20	20.50
372601 - 373200	27.30	26.50	25.80	25.00	24.30	23.50	22.70	22.00	21.20	20.50
373201 - 373800	27.30	26.60	25.80	25.00	24.30	23.50	22.80	22.00	21.30	20.50
373801 - 374400	27.30	26.60	25.80	25.10	24.30	23.50	22.80	22.00	21.30	20.50
374401 - 375000	27.30	26.60	25.80	25.10	24.30	23.60	22.80	22.10	21.30	20.60
375001 - 375600	27.40	26.60	25.90	25.10	24.40	23.60	22.80	22.10	21.30	20.60
375601 - 376200	27.40	26.60	25.90	25.10	24.40	23.60	22.90	22.10	21.40	20.60
376201 - 376800	27.40	26.60	25.90	25.10	24.40	23.60	22.90	22.10	21.40	20.70
376801 - 377400	27.40	26.70	25.90	25.20	24.40	23.70	22.90	22.20	21.40	20.70
377401 - 378000	27.40	26.70	25.90	25.20	24.40	23.70	22.90	22.20	21.40	20.70
378001 - 378600	27.40	26.70	25.90	25.20	24.40	23.70	23.00	22.20	21.50	20.70
378601 - 379200	27.50	26.70	26.00	25.20	24.50	23.70	23.00	22.20	21.50	20.80
379201 - 379800	27.50	26.70	26.00	25.20	24.50	23.80	23.00	22.30	21.50	20.80
379801 - 380400	27.50	26.80	26.00	25.30	24.50	23.80	23.00	22.30	21.50	20.80
380401 - 381000	27.50	26.80	26.00	25.30	24.50	23.80	23.10	22.30	21.60	20.80
381001 - 381600	27.50	26.80	26.00	25.30	24.60	23.80	23.10	22.30	21.60	20.90
381601 - 382200	27.50	26.80	26.10	25.30	24.60	23.80	23.10	22.40	21.60	20.90
382201 - 382800	27.60	26.80	26.10	25.30	24.60	23.90	23.10	22.40	21.60	20.90
382801 - 383400	27.60	26.80	26.10	25.40	24.60	23.90	23.10	22.40	21.70	20.90
383401 - 384000	27.60	26.90	26.10	25.40	24.60	23.90	23.20	22.40	21.70	21.00
384001 - 384600	27.60	26.90	26.10	25.40	24.70	23.90	23.20	22.40	21.70	21.00
384601 - 385200	27.60	26.90	26.10	25.40	24.70	23.90	23.20	22.50	21.70	21.00
385201 - 385800	27.60	26.90	26.20	25.40	24.70	24.00	23.20	22.50	21.80	21.00
385801 - 386400	27.70	26.90	26.20	25.40	24.70	24.00	23.30	22.50	21.80	21.10
386401 - 387000	27.70	26.90	26.20	25.50	24.70	24.00	23.30	22.50	21.80	21.10
387001 - 387600	27.70	27.00	26.20	25.50	24.80	24.00	23.30	22.60	21.80	21.10
387601 - 388200	27.70	27.00	26.20	25.50	24.80	24.00	23.30	22.60	21.90	21.10
388201 - 388800	27.70	27.00	26.30	25.50	24.80	24.10	23.30	22.60	21.90	21.20
388801 - 389400	27.70	27.00	26.30	25.50	24.80	24.10	23.40	22.60	21.90	21.20
389401 - 390000	27.70	27.00	26.30	25.60	24.80	24.10	23.40	22.70	21.90	21.20

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
390001 - 390600	27.80	27.00	26.30	25.60	24.90	24.10	23.40	22.70	22.00	21.20
390601 - 391200	27.80	27.10	26.30	25.60	24.90	24.20	23.40	22.70	22.00	21.30
391201 - 391800	27.80	27.10	26.30	25.60	24.90	24.20	23.40	22.70	22.00	21.30
391801 - 392400	27.80	27.10	26.40	25.60	24.90	24.20	23.50	22.70	22.00	21.30
392401 - 393000	27.80	27.10	26.40	25.70	24.90	24.20	23.50	22.80	22.10	21.30
393001 - 393600	27.80	27.10	26.40	25.70	25.00	24.20	23.50	22.80	22.10	21.40
393601 - 394200	27.80	27.10	26.40	25.70	25.00	24.30	23.50	22.80	22.10	21.40
394201 - 394800	27.90	27.10	26.40	25.70	25.00	24.30	23.60	22.80	22.10	21.40
394801 - 395400	27.90	27.20	26.40	25.70	25.00	24.30	23.60	22.90	22.10	21.40
395401 - 396000	27.90	27.20	26.50	25.70	25.00	24.30	23.60	22.90	22.20	21.50
396001 - 396600	27.90	27.20	26.50	25.80	25.10	24.30	23.60	22.90	22.20	21.50
396601 - 397200	27.90	27.20	26.50	25.80	25.10	24.40	23.60	22.90	22.20	21.50
397201 - 397800	27.90	27.20	26.50	25.80	25.10	24.40	23.70	23.00	22.20	21.50
397801 - 398400	28.00	27.20	26.50	25.80	25.10	24.40	23.70	23.00	22.30	21.50
398401 - 399000	28.00	27.30	26.50	25.80	25.10	24.40	23.70	23.00	22.30	21.60
399001 - 399600	28.00	27.30	26.60	25.90	25.10	24.40	23.70	23.00	22.30	21.60
399601 - 400200	28.00	27.30	26.60	25.90	25.20	24.50	23.70	23.00	22.30	21.60
400201 - 400800	28.00	27.30	26.60	25.90	25.20	24.50	23.80	23.10	22.40	21.60
400801 - 401400	28.00	27.30	26.60	25.90	25.20	24.50	23.80	23.10	22.40	21.70
401401 - 402000	28.00	27.30	26.60	25.90	25.20	24.50	23.80	23.10	22.40	21.70
402001 - 402600	28.10	27.40	26.60	25.90	25.20	24.50	23.80	23.10	22.40	21.70
402601 - 403200	28.10	27.40	26.70	26.00	25.30	24.60	23.90	23.10	22.40	21.70
403201 - 403800	28.10	27.40	26.70	26.00	25.30	24.60	23.90	23.20	22.50	21.80
403801 - 404400	28.10	27.40	26.70	26.00	25.30	24.60	23.90	23.20	22.50	21.80
404401 - 405000	28.10	27.40	26.70	26.00	25.30	24.60	23.90	23.20	22.50	21.80
405001 - 405600	28.10	27.40	26.70	26.00	25.30	24.60	23.90	23.20	22.50	21.80
405601 - 406200	28.10	27.40	26.70	26.00	25.40	24.70	24.00	23.30	22.60	21.90
406201 - 406800	28.20	27.50	26.80	26.10	25.40	24.70	24.00	23.30	22.60	21.90
406801 - 407400	28.20	27.50	26.80	26.10	25.40	24.70	24.00	23.30	22.60	21.90
407401 - 408000	28.20	27.50	26.80	26.10	25.40	24.70	24.00	23.30	22.60	21.90
408001 - 408600	28.20	27.50	26.80	26.10	25.40	24.70	24.00	23.30	22.60	21.90

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
408601 - 409200	28.20	27.50	26.80	26.10	25.40	24.70	24.10	23.40	22.70	22.00
409201 - 409800	28.20	27.50	26.80	26.10	25.50	24.80	24.10	23.40	22.70	22.00
409801 - 410400	28.20	27.50	26.90	26.20	25.50	24.80	24.10	23.40	22.70	22.00
410401 - 411000	28.20	27.60	26.90	26.20	25.50	24.80	24.10	23.40	22.70	22.00
411001 - 411600	28.30	27.60	26.90	26.20	25.50	24.80	24.10	23.40	22.80	22.10
411601 - 412200	28.30	27.60	26.90	26.20	25.50	24.80	24.20	23.50	22.80	22.10
412201 - 412800	28.30	27.60	26.90	26.20	25.50	24.90	24.20	23.50	22.80	22.10
412801 - 413400	28.30	27.60	26.90	26.20	25.60	24.90	24.20	23.50	22.80	22.10
413401 - 414000	28.30	27.60	27.00	26.30	25.60	24.90	24.20	23.50	22.80	22.20
414001 - 414600	28.30	27.70	27.00	26.30	25.60	24.90	24.20	23.50	22.90	22.20
414601 - 415200	28.30	27.70	27.00	26.30	25.60	24.90	24.30	23.60	22.90	22.20
415201 - 415800	28.40	27.70	27.00	26.30	25.60	25.00	24.30	23.60	22.90	22.20
415801 - 416400	28.40	27.70	27.00	26.30	25.60	25.00	24.30	23.60	22.90	22.20
416401 - 417000	28.40	27.70	27.00	26.30	25.70	25.00	24.30	23.60	22.90	22.30
417001 - 417600	28.40	27.70	27.00	26.40	25.70	25.00	24.30	23.60	23.00	22.30
417601 - 418200	28.40	27.70	27.10	26.40	25.70	25.00	24.40	23.70	23.00	22.30
418201 - 418800	28.40	27.70	27.10	26.40	25.70	25.00	24.40	23.70	23.00	22.30
418801 - 419400	28.40	27.80	27.10	26.40	25.70	25.10	24.40	23.70	23.00	22.40
419401 - 420000	28.50	27.80	27.10	26.40	25.80	25.10	24.40	23.70	23.10	22.40
420001 - 420600	28.50	27.80	27.10	26.40	25.80	25.10	24.40	23.70	23.10	22.40
420601 - 421200	28.50	27.80	27.10	26.50	25.80	25.10	24.40	23.80	23.10	22.40
421201 - 421800	28.50	27.80	27.10	26.50	25.80	25.10	24.50	23.80	23.10	22.40
421801 - 422400	28.50	27.80	27.20	26.50	25.80	25.20	24.50	23.80	23.10	22.50
422401 - 423000	28.50	27.80	27.20	26.50	25.80	25.20	24.50	23.80	23.20	22.50
423001 - 423600	28.50	27.90	27.20	26.50	25.90	25.20	24.50	23.80	23.20	22.50
423601 - 424200	28.50	27.90	27.20	26.50	25.90	25.20	24.50	23.90	23.20	22.50
424201 - 424800	28.60	27.90	27.20	26.60	25.90	25.20	24.60	23.90	23.20	22.60
424801 - 425400	28.60	27.90	27.20	26.60	25.90	25.20	24.60	23.90	23.20	22.60
425401 - 426000	28.60	27.90	27.20	26.60	25.90	25.30	24.60	23.90	23.30	22.60
426001 - 426600	28.60	27.90	27.30	26.60	25.90	25.30	24.60	23.90	23.30	22.60
426601 - 427200	28.60	27.90	27.30	26.60	26.00	25.30	24.60	24.00	23.30	22.60

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
427201 - 427800	28.60	28.00	27.30	26.60	26.00	25.30	24.60	24.00	23.30	22.70
427801 - 428400	28.60	28.00	27.30	26.60	26.00	25.30	24.70	24.00	23.30	22.70
428401 - 429000	28.60	28.00	27.30	26.70	26.00	25.30	24.70	24.00	23.40	22.70
429001 - 429600	28.70	28.00	27.30	26.70	26.00	25.40	24.70	24.00	23.40	22.70
429601 - 430200	28.70	28.00	27.40	26.70	26.00	25.40	24.70	24.10	23.40	22.70
430201 - 430800	28.70	28.00	27.40	26.70	26.10	25.40	24.70	24.10	23.40	22.80
430801 - 431400	28.70	28.00	27.40	26.70	26.10	25.40	24.80	24.10	23.40	22.80
431401 - 432000	28.70	28.10	27.40	26.70	26.10	25.40	24.80	24.10	23.50	22.80
432001 - 432600	28.70	28.10	27.40	26.80	26.10	25.40	24.80	24.10	23.50	22.80
432601 - 433200	28.70	28.10	27.40	26.80	26.10	25.50	24.80	24.20	23.50	22.80
433201 - 433800	28.70	28.10	27.40	26.80	26.10	25.50	24.80	24.20	23.50	22.90
433801 - 434400	28.80	28.10	27.50	26.80	26.10	25.50	24.80	24.20	23.50	22.90
434401 - 435000	28.80	28.10	27.50	26.80	26.20	25.50	24.90	24.20	23.60	22.90
435001 - 435600	28.80	28.10	27.50	26.80	26.20	25.50	24.90	24.20	23.60	22.90
435601 - 436200	28.80	28.10	27.50	26.80	26.20	25.50	24.90	24.20	23.60	22.90
436201 - 436800	28.80	28.20	27.50	26.90	26.20	25.60	24.90	24.30	23.60	23.00
436801 - 437400	28.80	28.20	27.50	26.90	26.20	25.60	24.90	24.30	23.60	23.00
437401 - 438000	28.80	28.20	27.50	26.90	26.20	25.60	24.90	24.30	23.70	23.00
438001 - 438600	28.80	28.20	27.60	26.90	26.30	25.60	25.00	24.30	23.70	23.00
438601 - 439200	28.90	28.20	27.60	26.90	26.30	25.60	25.00	24.30	23.70	23.00
439201 - 439800	28.90	28.20	27.60	26.90	26.30	25.60	25.00	24.40	23.70	23.10
439801 - 440400	28.90	28.20	27.60	26.90	26.30	25.70	25.00	24.40	23.70	23.10
440401 - 441000	28.90	28.20	27.60	27.00	26.30	25.70	25.00	24.40	23.70	23.10
441001 - 441600	28.90	28.30	27.60	27.00	26.30	25.70	25.00	24.40	23.80	23.10
441601 - 442200	28.90	28.30	27.60	27.00	26.40	25.70	25.10	24.40	23.80	23.10
442201 - 442800	28.90	28.30	27.60	27.00	26.40	25.70	25.10	24.40	23.80	23.20
442801 - 443400	28.90	28.30	27.70	27.00	26.40	25.70	25.10	24.50	23.80	23.20
443401 - 444000	29.00	28.30	27.70	27.00	26.40	25.80	25.10	24.50	23.80	23.20
444001 - 444600	29.00	28.30	27.70	27.10	26.40	25.80	25.10	24.50	23.90	23.20
444601 - 445200	29.00	28.30	27.70	27.10	26.40	25.80	25.20	24.50	23.90	23.20
445201 - 445800	29.00	28.30	27.70	27.10	26.40	25.80	25.20	24.50	23.90	23.30

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
445801 - 446400	29.00	28.40	27.70	27.10	26.50	25.80	25.20	24.60	23.90	23.30
446401 - 447000	29.00	28.40	27.70	27.10	26.50	25.80	25.20	24.60	23.90	23.30
447001 - 447600	29.00	28.40	27.80	27.10	26.50	25.90	25.20	24.60	24.00	23.30
447601 - 448200	29.00	28.40	27.80	27.10	26.50	25.90	25.20	24.60	24.00	23.30
448201 - 448800	29.00	28.40	27.80	27.10	26.50	25.90	25.30	24.60	24.00	23.40
448801 - 449400	29.10	28.40	27.80	27.20	26.50	25.90	25.30	24.60	24.00	23.40
449401 - 450000	29.10	28.40	27.80	27.20	26.50	25.90	25.30	24.70	24.00	23.40
450001 - 450600	29.10	28.40	27.80	27.20	26.60	25.90	25.30	24.70	24.00	23.40
450601 - 451200	29.10	28.50	27.80	27.20	26.60	25.90	25.30	24.70	24.10	23.40
451201 - 451800	29.10	28.50	27.80	27.20	26.60	26.00	25.30	24.70	24.10	23.50
451801 - 452400	29.10	28.50	27.90	27.20	26.60	26.00	25.40	24.70	24.10	23.50
452401 - 453000	29.10	28.50	27.90	27.20	26.60	26.00	25.40	24.70	24.10	23.50
453001 - 453600	29.10	28.50	27.90	27.30	26.60	26.00	25.40	24.80	24.10	23.50
453601 - 454200	29.10	28.50	27.90	27.30	26.70	26.00	25.40	24.80	24.20	23.50
454201 - 454800	29.20	28.50	27.90	27.30	26.70	26.00	25.40	24.80	24.20	23.50
454801 - 455400	29.20	28.50	27.90	27.30	26.70	26.10	25.40	24.80	24.20	23.60
455401 - 456000	29.20	28.60	27.90	27.30	26.70	26.10	25.50	24.80	24.20	23.60
456001 - 456600	29.20	28.60	27.90	27.30	26.70	26.10	25.50	24.80	24.20	23.60
456601 - 457200	29.20	28.60	28.00	27.30	26.70	26.10	25.50	24.90	24.20	23.60
457201 - 457800	29.20	28.60	28.00	27.40	26.70	26.10	25.50	24.90	24.30	23.60
457801 - 458400	29.20	28.60	28.00	27.40	26.70	26.10	25.50	24.90	24.30	23.70
458401 - 459000	29.20	28.60	28.00	27.40	26.80	26.10	25.50	24.90	24.30	23.70
459001 - 459600	29.20	28.60	28.00	27.40	26.80	26.20	25.50	24.90	24.30	23.70
459601 - 460200	29.30	28.60	28.00	27.40	26.80	26.20	25.60	24.90	24.30	23.70
460201 - 460800	29.30	28.70	28.00	27.40	26.80	26.20	25.60	25.00	24.30	23.70
460801 - 461400	29.30	28.70	28.10	27.40	26.80	26.20	25.60	25.00	24.40	23.70
461401 - 462000	29.30	28.70	28.10	27.50	26.80	26.20	25.60	25.00	24.40	23.80
462001 - 462600	29.30	28.70	28.10	27.50	26.90	26.20	25.60	25.00	24.40	23.80
462601 - 463200	29.30	28.70	28.10	27.50	26.90	26.20	25.60	25.00	24.40	23.80
463201 - 463800	29.30	28.70	28.10	27.50	26.90	26.30	25.70	25.00	24.40	23.80
463801 - 464400	29.30	28.70	28.10	27.50	26.90	26.30	25.70	25.10	24.50	23.80

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
464401 - 465000	29.30	28.70	28.10	27.50	26.90	26.30	25.70	25.10	24.50	23.90
465001 - 465600	29.40	28.70	28.10	27.50	26.90	26.30	25.70	25.10	24.50	23.90
465601 - 466200	29.40	28.80	28.20	27.50	26.90	26.30	25.70	25.10	24.50	23.90
466201 - 466800	29.40	28.80	28.20	27.60	26.90	26.30	25.70	25.10	24.50	23.90
466801 - 467400	29.40	28.80	28.20	27.60	27.00	26.40	25.70	25.10	24.50	23.90
467401 - 468000	29.40	28.80	28.20	27.60	27.00	26.40	25.80	25.20	24.60	23.90
468001 - 468600	29.40	28.80	28.20	27.60	27.00	26.40	25.80	25.20	24.60	24.00
468601 - 469200	29.40	28.80	28.20	27.60	27.00	26.40	25.80	25.20	24.60	24.00
469201 - 469800	29.40	28.80	28.20	27.60	27.00	26.40	25.80	25.20	24.60	24.00
469801 - 470400	29.40	28.80	28.20	27.60	27.00	26.40	25.80	25.20	24.60	24.00
470401 - 471000	29.50	28.80	28.20	27.60	27.00	26.40	25.80	25.20	24.60	24.00
471001 - 471600	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.00
471601 - 472200	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10
472201 - 472800	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10
472801 - 473400	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10
473401 - 474000	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10
474001 - 474600	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10
474601 - 475200	29.50	28.90	28.30	27.70	27.10	26.50	25.90	25.30	24.70	24.10
475201 - 475800	29.50	28.90	28.30	27.70	27.10	26.60	26.00	25.40	24.80	24.20
475801 - 476400	29.50	28.90	28.40	27.80	27.20	26.60	26.00	25.40	24.80	24.20
476401 - 477000	29.60	29.00	28.40	27.80	27.20	26.60	26.00	25.40	24.80	24.20
477001 - 477600	29.60	29.00	28.40	27.80	27.20	26.60	26.00	25.40	24.80	24.20
477601 - 478200	29.60	29.00	28.40	27.80	27.20	26.60	26.00	25.40	24.80	24.20
478201 - 478800	29.60	29.00	28.40	27.80	27.20	26.60	26.00	25.40	24.80	24.30
478801 - 479400	29.60	29.00	28.40	27.80	27.20	26.60	26.00	25.50	24.90	24.30
479401 - 480000	29.60	29.00	28.40	27.80	27.20	26.60	26.10	25.50	24.90	24.30
480001 - 480600	29.60	29.00	28.40	27.80	27.30	26.70	26.10	25.50	24.90	24.30
480601 - 481200	29.60	29.00	28.40	27.90	27.30	26.70	26.10	25.50	24.90	24.30
481201 - 481800	29.60	29.00	28.50	27.90	27.30	26.70	26.10	25.50	24.90	24.30
481801 - 482400	29.60	29.10	28.50	27.90	27.30	26.70	26.10	25.50	24.90	24.40
482401 - 483000	29.70	29.10	28.50	27.90	27.30	26.70	26.10	25.50	25.00	24.40

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
483001 - 483600	29.70	29.10	28.50	27.90	27.30	26.70	26.10	25.60	25.00	24.40
483601 - 484200	29.70	29.10	28.50	27.90	27.30	26.70	26.20	25.60	25.00	24.40
484201 - 484800	29.70	29.10	28.50	27.90	27.30	26.80	26.20	25.60	25.00	24.40
484801 - 485400	29.70	29.10	28.50	27.90	27.40	26.80	26.20	25.60	25.00	24.40
485401 - 486000	29.70	29.10	28.50	28.00	27.40	26.80	26.20	25.60	25.00	24.50
486001 - 486600	29.70	29.10	28.50	28.00	27.40	26.80	26.20	25.60	25.10	24.50
486601 - 487200	29.70	29.10	28.60	28.00	27.40	26.80	26.20	25.70	25.10	24.50
487201 - 487800	29.70	29.20	28.60	28.00	27.40	26.80	26.20	25.70	25.10	24.50
487801 - 488400	29.70	29.20	28.60	28.00	27.40	26.80	26.30	25.70	25.10	24.50
488401 - 489000	29.80	29.20	28.60	28.00	27.40	26.90	26.30	25.70	25.10	24.50
489001 - 489600	29.80	29.20	28.60	28.00	27.40	26.90	26.30	25.70	25.10	24.50
489601 - 490200	29.80	29.20	28.60	28.00	27.50	26.90	26.30	25.70	25.10	24.60
490201 - 490800	29.80	29.20	28.60	28.00	27.50	26.90	26.30	25.70	25.20	24.60
490801 - 491400	29.80	29.20	28.60	28.10	27.50	26.90	26.30	25.80	25.20	24.60
491401 - 492000	29.80	29.20	28.60	28.10	27.50	26.90	26.30	25.80	25.20	24.60
492001 - 492600	29.80	29.20	28.70	28.10	27.50	26.90	26.40	25.80	25.20	24.60
492601 - 493200	29.80	29.20	28.70	28.10	27.50	26.90	26.40	25.80	25.20	24.60
493201 - 493800	29.80	29.30	28.70	28.10	27.50	27.00	26.40	25.80	25.20	24.70
493801 - 494400	29.80	29.30	28.70	28.10	27.50	27.00	26.40	25.80	25.20	24.70
494401 - 495000	29.80	29.30	28.70	28.10	27.60	27.00	26.40	25.80	25.30	24.70
495001 - 495600	29.90	29.30	28.70	28.10	27.60	27.00	26.40	25.80	25.30	24.70
495601 - 496200	29.90	29.30	28.70	28.20	27.60	27.00	26.40	25.90	25.30	24.70
496201 - 496800	29.90	29.30	28.70	28.20	27.60	27.00	26.50	25.90	25.30	24.70
496801 - 497400	29.90	29.30	28.70	28.20	27.60	27.00	26.50	25.90	25.30	24.80
497401 - 498000	29.90	29.30	28.80	28.20	27.60	27.00	26.50	25.90	25.30	24.80
498001 - 498600	29.90	29.30	28.80	28.20	27.60	27.10	26.50	25.90	25.40	24.80
498601 - 499200	29.90	29.30	28.80	28.20	27.60	27.10	26.50	25.90	25.40	24.80
499201 - 499800	29.90	29.40	28.80	28.20	27.60	27.10	26.50	26.00	25.40	24.80
499801 - 500400	29.90	29.40	28.80	28.20	27.70	27.10	26.50	26.00	25.40	24.80
500401 - 501000	29.90	29.40	28.80	28.20	27.70	27.10	26.50	26.00	25.40	24.90
501001 - 501600	29.90	29.40	28.80	28.30	27.70	27.10	26.60	26.00	25.40	24.90

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
501601 - 502200	30.00	29.40	28.80	28.30	27.70	27.10	26.60	26.00	25.40	24.90
502201 - 502800	30.00	29.40	28.80	28.30	27.70	27.20	26.60	26.00	25.50	24.90
502801 - 503400	30.00	29.40	28.90	28.30	27.70	27.20	26.60	26.00	25.50	24.90
503401 - 504000	30.00	29.40	28.90	28.30	27.70	27.20	26.60	26.00	25.50	24.90
504001 - 504600	30.00	29.40	28.90	28.30	27.70	27.20	26.60	26.10	25.50	24.90
504601 - 505200	30.00	29.40	28.90	28.30	27.80	27.20	26.60	26.10	25.50	25.00
505201 - 505800	30.00	29.40	28.90	28.30	27.80	27.20	26.70	26.10	25.50	25.00
505801 - 506400	30.00	29.50	28.90	28.30	27.80	27.20	26.70	26.10	25.50	25.00
506401 - 507000	30.00	29.50	28.90	28.40	27.80	27.20	26.70	26.10	25.60	25.00
507001 - 507600	30.00	29.50	28.90	28.40	27.80	27.20	26.70	26.10	25.60	25.00
507601 - 508200	30.00	29.50	28.90	28.40	27.80	27.30	26.70	26.10	25.60	25.00
508201 - 508800	30.10	29.50	28.90	28.40	27.80	27.30	26.70	26.20	25.60	25.00
508801 - 509400	30.10	29.50	29.00	28.40	27.80	27.30	26.70	26.20	25.60	25.10
509401 - 510000	30.10	29.50	29.00	28.40	27.80	27.30	26.70	26.20	25.60	25.10
510001 - 510600	30.10	29.50	29.00	28.40	27.90	27.30	26.80	26.20	25.60	25.10
510601 - 511200	30.10	29.50	29.00	28.40	27.90	27.30	26.80	26.20	25.70	25.10
511201 - 511800	30.10	29.50	29.00	28.40	27.90	27.30	26.80	26.20	25.70	25.10
511801 - 512400	30.10	29.60	29.00	28.50	27.90	27.30	26.80	26.20	25.70	25.10
512401 - 513000	30.10	29.60	29.00	28.50	27.90	27.40	26.80	26.30	25.70	25.20
513001 - 513600	30.10	29.60	29.00	28.50	27.90	27.40	26.80	26.30	25.70	25.20
513601 - 514200	30.10	29.60	29.00	28.50	27.90	27.40	26.80	26.30	25.70	25.20
514201 - 514800	30.10	29.60	29.00	28.50	27.90	27.40	26.80	26.30	25.70	25.20
514801 - 515400	30.20	29.60	29.10	28.50	28.00	27.40	26.90	26.30	25.80	25.20
515401 - 516000	30.20	29.60	29.10	28.50	28.00	27.40	26.90	26.30	25.80	25.20
516001 - 516600	30.20	29.60	29.10	28.50	28.00	27.40	26.90	26.30	25.80	25.20
516601 - 517200	30.20	29.60	29.10	28.50	28.00	27.40	26.90	26.30	25.80	25.20
517201 - 517800	30.20	29.60	29.10	28.50	28.00	27.50	26.90	26.40	25.80	25.30
517801 - 518400	30.20	29.70	29.10	28.60	28.00	27.50	26.90	26.40	25.80	25.30
518401 - 519000	30.20	29.70	29.10	28.60	28.00	27.50	26.90	26.40	25.80	25.30
519001 - 519600	30.20	29.70	29.10	28.60	28.00	27.50	26.90	26.40	25.90	25.30
519601 - 520200	30.20	29.70	29.10	28.60	28.00	27.50	27.00	26.40	25.90	25.30

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
520201 - 520800	30.20	29.70	29.10	28.60	28.10	27.50	27.00	26.40	25.90	25.30
520801 - 521400	30.20	29.70	29.20	28.60	28.10	27.50	27.00	26.40	25.90	25.40
521401 - 522000	30.20	29.70	29.20	28.60	28.10	27.50	27.00	26.40	25.90	25.40
522001 - 522600	30.30	29.70	29.20	28.60	28.10	27.50	27.00	26.50	25.90	25.40
522601 - 523200	30.30	29.70	29.20	28.60	28.10	27.60	27.00	26.50	25.90	25.40
523201 - 523800	30.30	29.70	29.20	28.70	28.10	27.60	27.00	26.50	25.90	25.40
523801 - 524400	30.30	29.70	29.20	28.70	28.10	27.60	27.00	26.50	26.00	25.40
524401 - 525000	30.30	29.80	29.20	28.70	28.10	27.60	27.10	26.50	26.00	25.40
525001 - 525600	30.30	29.80	29.20	28.70	28.10	27.60	27.10	26.50	26.00	25.40
525601 - 526200	30.30	29.80	29.20	28.70	28.20	27.60	27.10	26.50	26.00	25.50
526201 - 526800	30.30	29.80	29.20	28.70	28.20	27.60	27.10	26.60	26.00	25.50
526801 - 527400	30.30	29.80	29.30	28.70	28.20	27.60	27.10	26.60	26.00	25.50
527401 - 528000	30.30	29.80	29.30	28.70	28.20	27.60	27.10	26.60	26.00	25.50
528001 - 528600	30.30	29.80	29.30	28.70	28.20	27.70	27.10	26.60	26.10	25.50
528601 - 529200	30.40	29.80	29.30	28.70	28.20	27.70	27.10	26.60	26.10	25.50
529201 - 529800	30.40	29.80	29.30	28.80	28.20	27.70	27.10	26.60	26.10	25.50
529801 - 530400	30.40	29.80	29.30	28.80	28.20	27.70	27.20	26.60	26.10	25.60
530401 - 531000	30.40	29.80	29.30	28.80	28.20	27.70	27.20	26.60	26.10	25.60
531001 - 531600	30.40	29.90	29.30	28.80	28.30	27.70	27.20	26.70	26.10	25.60
531601 - 532200	30.40	29.90	29.30	28.80	28.30	27.70	27.20	26.70	26.10	25.60
532201 - 532800	30.40	29.90	29.30	28.80	28.30	27.70	27.20	26.70	26.10	25.60
532801 - 533400	30.40	29.90	29.30	28.80	28.30	27.80	27.20	26.70	26.20	25.60
533401 - 534000	30.40	29.90	29.40	28.80	28.30	27.80	27.20	26.70	26.20	25.60
534001 - 534600	30.40	29.90	29.40	28.80	28.30	27.80	27.20	26.70	26.20	25.70
534601 - 535200	30.40	29.90	29.40	28.80	28.30	27.80	27.30	26.70	26.20	25.70
535201 - 535800	30.40	29.90	29.40	28.90	28.30	27.80	27.30	26.70	26.20	25.70
535801 - 536400	30.40	29.90	29.40	28.90	28.30	27.80	27.30	26.70	26.20	25.70
536401 - 537000	30.50	29.90	29.40	28.90	28.30	27.80	27.30	26.80	26.20	25.70
537001 - 537600	30.50	29.90	29.40	28.90	28.40	27.80	27.30	26.80	26.20	25.70
537601 - 538200	30.50	29.90	29.40	28.90	28.40	27.80	27.30	26.80	26.30	25.70
538201 - 538800	30.50	30.00	29.40	28.90	28.40	27.90	27.30	26.80	26.30	25.70

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
538801 - 539400	30.50	30.00	29.40	28.90	28.40	27.90	27.30	26.80	26.30	25.80
539401 - 540000	30.50	30.00	29.40	28.90	28.40	27.90	27.30	26.80	26.30	25.80
540001 - 540600	30.50	30.00	29.50	28.90	28.40	27.90	27.40	26.80	26.30	25.80
540601 - 541200	30.50	30.00	29.50	28.90	28.40	27.90	27.40	26.80	26.30	25.80
541201 - 541800	30.50	30.00	29.50	29.00	28.40	27.90	27.40	26.90	26.30	25.80
541801 - 542400	30.50	30.00	29.50	29.00	28.40	27.90	27.40	26.90	26.30	25.80
542401 - 543000	30.50	30.00	29.50	29.00	28.40	27.90	27.40	26.90	26.40	25.80
543001 - 543600	30.50	30.00	29.50	29.00	28.50	27.90	27.40	26.90	26.40	25.90
543601 - 544200	30.50	30.00	29.50	29.00	28.50	27.90	27.40	26.90	26.40	25.90
544201 - 544800	30.60	30.00	29.50	29.00	28.50	28.00	27.40	26.90	26.40	25.90
544801 - 545400	30.60	30.10	29.50	29.00	28.50	28.00	27.40	26.90	26.40	25.90
545401 - 546000	30.60	30.10	29.50	29.00	28.50	28.00	27.50	26.90	26.40	25.90
546001 - 546600	30.60	30.10	29.50	29.00	28.50	28.00	27.50	27.00	26.40	25.90
546601 - 547200	30.60	30.10	29.60	29.00	28.50	28.00	27.50	27.00	26.40	25.90
547201 - 547800	30.60	30.10	29.60	29.00	28.50	28.00	27.50	27.00	26.50	25.90
547801 - 548400	30.60	30.10	29.60	29.10	28.50	28.00	27.50	27.00	26.50	26.00
548401 - 549000	30.60	30.10	29.60	29.10	28.50	28.00	27.50	27.00	26.50	26.00
549001 - 549600	30.60	30.10	29.60	29.10	28.60	28.00	27.50	27.00	26.50	26.00
549601 - 550200	30.60	30.10	29.60	29.10	28.60	28.10	27.50	27.00	26.50	26.00
550201 - 550800	30.60	30.10	29.60	29.10	28.60	28.10	27.50	27.00	26.50	26.00
550801 - 551400	30.60	30.10	29.60	29.10	28.60	28.10	27.60	27.00	26.50	26.00
551401 - 552000	30.70	30.10	29.60	29.10	28.60	28.10	27.60	27.10	26.50	26.00
552001 - 552600	30.70	30.10	29.60	29.10	28.60	28.10	27.60	27.10	26.60	26.00
552601 - 553200	30.70	30.20	29.60	29.10	28.60	28.10	27.60	27.10	26.60	26.10
553201 - 553800	30.70	30.20	29.70	29.10	28.60	28.10	27.60	27.10	26.60	26.10
553801 - 554400	30.70	30.20	29.70	29.10	28.60	28.10	27.60	27.10	26.60	26.10
554401 - 555000	30.70	30.20	29.70	29.20	28.60	28.10	27.60	27.10	26.60	26.10
555001 - 555600	30.70	30.20	29.70	29.20	28.70	28.10	27.60	27.10	26.60	26.10
555601 - 556200	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.10	26.60	26.10
556201 - 556800	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.10	26.60	26.10
556801 - 557400	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.10

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
557401 - 558000	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20
558001 - 558600	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20
558601 - 559200	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20
559201 - 559800	30.80	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20
559801 - 560400	30.80	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20
560401 - 561000	30.80	30.30	29.80	29.20	28.70	28.20	27.70	27.20	26.70	26.20
561001 - 561600	30.80	30.30	29.80	29.30	28.80	28.20	27.70	27.20	26.70	26.20
561601 - 562200	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.70	26.20
562201 - 562800	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
562801 - 563400	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
563401 - 564000	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
564001 - 564600	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
564601 - 565200	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
565201 - 565800	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
565801 - 566400	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
566401 - 567000	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
567001 - 567600	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.40
567601 - 568200	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
568201 - 568800	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
568801 - 569400	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
569401 - 570000	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
570001 - 570600	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
570601 - 571200	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
571201 - 571800	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
571801 - 572400	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.40
572401 - 573000	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90	26.50
573001 - 573600	30.90	30.40	29.90	29.40	28.90	28.40	28.00	27.50	27.00	26.50
573601 - 574200	30.90	30.40	29.90	29.40	28.90	28.50	28.00	27.50	27.00	26.50
574201 - 574800	30.90	30.40	29.90	29.50	29.00	28.50	28.00	27.50	27.00	26.50
574801 - 575400	30.90	30.40	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.50
575401 - 576000	30.90	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.50

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
576001 - 576600	30.90	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.50
576601 - 577200	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.50
577201 - 577800	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.60
577801 - 578400	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.10	26.60
578401 - 579000	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.60	27.10	26.60
579001 - 579600	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.60	27.10	26.60
579601 - 580200	31.00	30.50	30.00	29.50	29.00	28.60	28.10	27.60	27.10	26.60
580201 - 580800	31.00	30.50	30.00	29.50	29.00	28.60	28.10	27.60	27.10	26.60
580801 - 581400	31.00	30.50	30.00	29.50	29.10	28.60	28.10	27.60	27.10	26.60
581401 - 582000	31.00	30.50	30.00	29.60	29.10	28.60	28.10	27.60	27.10	26.60
582001 - 582600	31.00	30.50	30.00	29.60	29.10	28.60	28.10	27.60	27.10	26.60
582601 - 583200	31.00	30.50	30.10	29.60	29.10	28.60	28.10	27.60	27.10	26.70
583201 - 583800	31.00	30.50	30.10	29.60	29.10	28.60	28.10	27.60	27.20	26.70
583801 - 584400	31.00	30.60	30.10	29.60	29.10	28.60	28.10	27.60	27.20	26.70
584401 - 585000	31.00	30.60	30.10	29.60	29.10	28.60	28.10	27.70	27.20	26.70
585001 - 585600	31.10	30.60	30.10	29.60	29.10	28.60	28.20	27.70	27.20	26.70
585601 - 586200	31.10	30.60	30.10	29.60	29.10	28.60	28.20	27.70	27.20	26.70
586201 - 586800	31.10	30.60	30.10	29.60	29.10	28.70	28.20	27.70	27.20	26.70
586801 - 587400	31.10	30.60	30.10	29.60	29.10	28.70	28.20	27.70	27.20	26.70
587401 - 588000	31.10	30.60	30.10	29.60	29.20	28.70	28.20	27.70	27.20	26.70
588001 - 588600	31.10	30.60	30.10	29.60	29.20	28.70	28.20	27.70	27.20	26.80
588601 - 589200	31.10	30.60	30.10	29.60	29.20	28.70	28.20	27.70	27.20	26.80
589201 - 589800	31.10	30.60	30.10	29.70	29.20	28.70	28.20	27.70	27.30	26.80
589801 - 590400	31.10	30.60	30.10	29.70	29.20	28.70	28.20	27.70	27.30	26.80
590401 - 591000	31.10	30.60	30.20	29.70	29.20	28.70	28.20	27.80	27.30	26.80
591001 - 591600	31.10	30.60	30.20	29.70	29.20	28.70	28.20	27.80	27.30	26.80
591601 - 592200	31.10	30.60	30.20	29.70	29.20	28.70	28.30	27.80	27.30	26.80
592201 - 592800	31.10	30.70	30.20	29.70	29.20	28.70	28.30	27.80	27.30	26.80
592801 - 593400	31.10	30.70	30.20	29.70	29.20	28.80	28.30	27.80	27.30	26.80
593401 - 594000	31.10	30.70	30.20	29.70	29.20	28.80	28.30	27.80	27.30	26.90
594001 - 594600	31.20	30.70	30.20	29.70	29.20	28.80	28.30	27.80	27.30	26.90

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
594601 - 595200	31.20	30.70	30.20	29.70	29.30	28.80	28.30	27.80	27.30	26.90
595201 - 595800	31.20	30.70	30.20	29.70	29.30	28.80	28.30	27.80	27.40	26.90
595801 - 596400	31.20	30.70	30.20	29.70	29.30	28.80	28.30	27.80	27.40	26.90
596401 - 597000	31.20	30.70	30.20	29.80	29.30	28.80	28.30	27.90	27.40	26.90
597001 - 597600	31.20	30.70	30.20	29.80	29.30	28.80	28.30	27.90	27.40	26.90
597601 - 598200	31.20	30.70	30.20	29.80	29.30	28.80	28.30	27.90	27.40	26.90
598201 - 598800	31.20	30.70	30.30	29.80	29.30	28.80	28.40	27.90	27.40	26.90
598801 - 599400	31.20	30.70	30.30	29.80	29.30	28.80	28.40	27.90	27.40	26.90
599401 - 600000	31.20	30.70	30.30	29.80	29.30	28.90	28.40	27.90	27.40	27.00
600001 - 600600	31.20	30.70	30.30	29.80	29.30	28.90	28.40	27.90	27.40	27.00
600601 - 601200	31.20	30.80	30.30	29.80	29.30	28.90	28.40	27.90	27.50	27.00
601201 - 601800	31.20	30.80	30.30	29.80	29.30	28.90	28.40	27.90	27.50	27.00
601801 - 602400	31.20	30.80	30.30	29.80	29.40	28.90	28.40	27.90	27.50	27.00
602401 - 603000	31.20	30.80	30.30	29.80	29.40	28.90	28.40	28.00	27.50	27.00
603001 - 603600	31.20	30.80	30.30	29.80	29.40	28.90	28.40	28.00	27.50	27.00
603601 - 604200	31.30	30.80	30.30	29.80	29.40	28.90	28.40	28.00	27.50	27.00
604201 - 604800	31.30	30.80	30.30	29.90	29.40	28.90	28.50	28.00	27.50	27.00
604801 - 605400	31.30	30.80	30.30	29.90	29.40	28.90	28.50	28.00	27.50	27.10
605401 - 606000	31.30	30.80	30.30	29.90	29.40	28.90	28.50	28.00	27.50	27.10
606001 - 606600	31.30	30.80	30.30	29.90	29.40	28.90	28.50	28.00	27.50	27.10
606601 - 607200	31.30	30.80	30.40	29.90	29.40	29.00	28.50	28.00	27.60	27.10
607201 - 607800	31.30	30.80	30.40	29.90	29.40	29.00	28.50	28.00	27.60	27.10
607801 - 608400	31.30	30.80	30.40	29.90	29.40	29.00	28.50	28.00	27.60	27.10
608401 - 609000	31.30	30.80	30.40	29.90	29.40	29.00	28.50	28.10	27.60	27.10
609001 - 609600	31.30	30.80	30.40	29.90	29.50	29.00	28.50	28.10	27.60	27.10
609601 - 610200	31.30	30.90	30.40	29.90	29.50	29.00	28.50	28.10	27.60	27.10
610201 - 610800	31.30	30.90	30.40	29.90	29.50	29.00	28.50	28.10	27.60	27.10
610801 - 611400	31.30	30.90	30.40	29.90	29.50	29.00	28.60	28.10	27.60	27.20
611401 - 612000	31.30	30.90	30.40	30.00	29.50	29.00	28.60	28.10	27.60	27.20
612001 - 612600	31.30	30.90	30.40	30.00	29.50	29.00	28.60	28.10	27.60	27.20
612601 - 613200	31.40	30.90	30.40	30.00	29.50	29.00	28.60	28.10	27.70	27.20

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
613201 - 613800	31.40	30.90	30.40	30.00	29.50	29.00	28.60	28.10	27.70	27.20
613801 - 614400	31.40	30.90	30.40	30.00	29.50	29.10	28.60	28.10	27.70	27.20
614401 - 615000	31.40	30.90	30.40	30.00	29.50	29.10	28.60	28.10	27.70	27.20
615001 - 615600	31.40	30.90	30.50	30.00	29.50	29.10	28.60	28.20	27.70	27.20
615601 - 616200	31.40	30.90	30.50	30.00	29.50	29.10	28.60	28.20	27.70	27.20
616201 - 616800	31.40	30.90	30.50	30.00	29.50	29.10	28.60	28.20	27.70	27.30
616801 - 617400	31.40	30.90	30.50	30.00	29.60	29.10	28.60	28.20	27.70	27.30
617401 - 618000	31.40	30.90	30.50	30.00	29.60	29.10	28.60	28.20	27.70	27.30
618001 - 618600	31.40	30.90	30.50	30.00	29.60	29.10	28.70	28.20	27.70	27.30
618601 - 619200	31.40	31.00	30.50	30.00	29.60	29.10	28.70	28.20	27.70	27.30
619201 - 619800	31.40	31.00	30.50	30.00	29.60	29.10	28.70	28.20	27.80	27.30
619801 - 620400	31.40	31.00	30.50	30.10	29.60	29.10	28.70	28.20	27.80	27.30
620401 - 621000	31.40	31.00	30.50	30.10	29.60	29.10	28.70	28.20	27.80	27.30
621001 - 621600	31.40	31.00	30.50	30.10	29.60	29.20	28.70	28.20	27.80	27.30
621601 - 622200	31.40	31.00	30.50	30.10	29.60	29.20	28.70	28.30	27.80	27.30
622201 - 622800	31.40	31.00	30.50	30.10	29.60	29.20	28.70	28.30	27.80	27.40
622801 - 623400	31.50	31.00	30.50	30.10	29.60	29.20	28.70	28.30	27.80	27.40
623401 - 624000	31.50	31.00	30.60	30.10	29.60	29.20	28.70	28.30	27.80	27.40
624001 - 624600	31.50	31.00	30.60	30.10	29.70	29.20	28.70	28.30	27.80	27.40
624601 - 625200	31.50	31.00	30.60	30.10	29.70	29.20	28.80	28.30	27.80	27.40
625201 - 625800	31.50	31.00	30.60	30.10	29.70	29.20	28.80	28.30	27.90	27.40
625801 - 626400	31.50	31.00	30.60	30.10	29.70	29.20	28.80	28.30	27.90	27.40
626401 - 627000	31.50	31.00	30.60	30.10	29.70	29.20	28.80	28.30	27.90	27.40
627001 - 627600	31.50	31.00	30.60	30.10	29.70	29.20	28.80	28.30	27.90	27.40
627601 - 628200	31.50	31.00	30.60	30.10	29.70	29.20	28.80	28.30	27.90	27.40
628201 - 628800	31.50	31.10	30.60	30.20	29.70	29.30	28.80	28.40	27.90	27.50
628801 - 629400	31.50	31.10	30.60	30.20	29.70	29.30	28.80	28.40	27.90	27.50
629401 - 630000	31.50	31.10	30.60	30.20	29.70	29.30	28.80	28.40	27.90	27.50
630001 - 630600	31.50	31.10	30.60	30.20	29.70	29.30	28.80	28.40	27.90	27.50
630601 - 631200	31.50	31.10	30.60	30.20	29.70	29.30	28.80	28.40	27.90	27.50
631201 - 631800	31.50	31.10	30.60	30.20	29.70	29.30	28.80	28.40	27.90	27.50

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
631801 - 632400	31.50	31.10	30.60	30.20	29.70	29.30	28.90	28.40	28.00	27.50
632401 - 633000	31.50	31.10	30.70	30.20	29.80	29.30	28.90	28.40	28.00	27.50
633001 - 633600	31.60	31.10	30.70	30.20	29.80	29.30	28.90	28.40	28.00	27.50
633601 - 634200	31.60	31.10	30.70	30.20	29.80	29.30	28.90	28.40	28.00	27.50
634201 - 634800	31.60	31.10	30.70	30.20	29.80	29.30	28.90	28.40	28.00	27.50
634801 - 635400	31.60	31.10	30.70	30.20	29.80	29.30	28.90	28.40	28.00	27.60
635401 - 636000	31.60	31.10	30.70	30.20	29.80	29.30	28.90	28.50	28.00	27.60
636001 - 636600	31.60	31.10	30.70	30.20	29.80	29.40	28.90	28.50	28.00	27.60
636601 - 637200	31.60	31.10	30.70	30.30	29.80	29.40	28.90	28.50	28.00	27.60
637201 - 637800	31.60	31.20	30.70	30.30	29.80	29.40	28.90	28.50	28.00	27.60
637801 - 638400	31.60	31.20	30.70	30.30	29.80	29.40	28.90	28.50	28.00	27.60
638401 - 639000	31.60	31.20	30.70	30.30	29.80	29.40	28.90	28.50	28.10	27.60
639001 - 639600	31.60	31.20	30.70	30.30	29.80	29.40	28.90	28.50	28.10	27.60
639601 - 640200	31.60	31.20	30.70	30.30	29.80	29.40	29.00	28.50	28.10	27.60
640201 - 640800	31.60	31.20	30.70	30.30	29.90	29.40	29.00	28.50	28.10	27.60
640801 - 641400	31.60	31.20	30.70	30.30	29.90	29.40	29.00	28.50	28.10	27.70
641401 - 642000	31.60	31.20	30.80	30.30	29.90	29.40	29.00	28.50	28.10	27.70
642001 - 642600	31.60	31.20	30.80	30.30	29.90	29.40	29.00	28.60	28.10	27.70
642601 - 643200	31.60	31.20	30.80	30.30	29.90	29.40	29.00	28.60	28.10	27.70
643201 - 643800	31.60	31.20	30.80	30.30	29.90	29.40	29.00	28.60	28.10	27.70
643801 - 644400	31.70	31.20	30.80	30.30	29.90	29.50	29.00	28.60	28.10	27.70
644401 - 645000	31.70	31.20	30.80	30.30	29.90	29.50	29.00	28.60	28.10	27.70
645001 - 645600	31.70	31.20	30.80	30.30	29.90	29.50	29.00	28.60	28.20	27.70
645601 - 646200	31.70	31.20	30.80	30.40	29.90	29.50	29.00	28.60	28.20	27.70
646201 - 646800	31.70	31.20	30.80	30.40	29.90	29.50	29.10	28.60	28.20	27.70
646801 - 647400	31.70	31.20	30.80	30.40	29.90	29.50	29.10	28.60	28.20	27.70
647401 - 648000	31.70	31.30	30.80	30.40	29.90	29.50	29.10	28.60	28.20	27.80
648001 - 648600	31.70	31.30	30.80	30.40	29.90	29.50	29.10	28.60	28.20	27.80
648601 - 649200	31.70	31.30	30.80	30.40	30.00	29.50	29.10	28.60	28.20	27.80
649201 - 649800	31.70	31.30	30.80	30.40	30.00	29.50	29.10	28.70	28.20	27.80
649801 - 650400	31.70	31.30	30.80	30.40	30.00	29.50	29.10	28.70	28.20	27.80

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
650401 - 651000	31.70	31.30	30.80	30.40	30.00	29.50	29.10	28.70	28.20	27.80
651001 - 651600	31.70	31.30	30.80	30.40	30.00	29.50	29.10	28.70	28.20	27.80
651601 - 652200	31.70	31.30	30.90	30.40	30.00	29.60	29.10	28.70	28.30	27.80
652201 - 652800	31.70	31.30	30.90	30.40	30.00	29.60	29.10	28.70	28.30	27.80
652801 - 653400	31.70	31.30	30.90	30.40	30.00	29.60	29.10	28.70	28.30	27.80
653401 - 654000	31.70	31.30	30.90	30.40	30.00	29.60	29.10	28.70	28.30	27.80
654001 - 654600	31.70	31.30	30.90	30.50	30.00	29.60	29.20	28.70	28.30	27.90
654601 - 655200	31.80	31.30	30.90	30.50	30.00	29.60	29.20	28.70	28.30	27.90
655201 - 655800	31.80	31.30	30.90	30.50	30.00	29.60	29.20	28.70	28.30	27.90
655801 - 656400	31.80	31.30	30.90	30.50	30.00	29.60	29.20	28.70	28.30	27.90
656401 - 657000	31.80	31.30	30.90	30.50	30.00	29.60	29.20	28.80	28.30	27.90
657001 - 657600	31.80	31.30	30.90	30.50	30.10	29.60	29.20	28.80	28.30	27.90
657601 - 658200	31.80	31.40	30.90	30.50	30.10	29.60	29.20	28.80	28.30	27.90
658201 - 658800	31.80	31.40	30.90	30.50	30.10	29.60	29.20	28.80	28.30	27.90
658801 - 659400	31.80	31.40	30.90	30.50	30.10	29.60	29.20	28.80	28.40	27.90
659401 - 660000	31.80	31.40	30.90	30.50	30.10	29.60	29.20	28.80	28.40	27.90
660001 - 660600	31.80	31.40	30.90	30.50	30.10	29.70	29.20	28.80	28.40	27.90
660601 - 661200	31.80	31.40	31.00	30.50	30.10	29.70	29.20	28.80	28.40	28.00
661201 - 661800	31.80	31.40	31.00	30.50	30.10	29.70	29.20	28.80	28.40	28.00
661801 - 662400	31.80	31.40	31.00	30.50	30.10	29.70	29.30	28.80	28.40	28.00
662401 - 663000	31.80	31.40	31.00	30.50	30.10	29.70	29.30	28.80	28.40	28.00
663001 - 663600	31.80	31.40	31.00	30.50	30.10	29.70	29.30	28.80	28.40	28.00
663601 - 664200	31.80	31.40	31.00	30.60	30.10	29.70	29.30	28.80	28.40	28.00
664201 - 664800	31.80	31.40	31.00	30.60	30.10	29.70	29.30	28.90	28.40	28.00
664801 - 665400	31.80	31.40	31.00	30.60	30.10	29.70	29.30	28.90	28.40	28.00
665401 - 666000	31.80	31.40	31.00	30.60	30.10	29.70	29.30	28.90	28.40	28.00
666001 - 666600	31.90	31.40	31.00	30.60	30.20	29.70	29.30	28.90	28.50	28.00
666601 - 667200	31.90	31.40	31.00	30.60	30.20	29.70	29.30	28.90	28.50	28.00
667201 - 667800	31.90	31.40	31.00	30.60	30.20	29.70	29.30	28.90	28.50	28.00
667801 - 668400	31.90	31.40	31.00	30.60	30.20	29.80	29.30	28.90	28.50	28.10
668401 - 669000	31.90	31.50	31.00	30.60	30.20	29.80	29.30	28.90	28.50	28.10

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
669001 - 669600	31.90	31.50	31.00	30.60	30.20	29.80	29.30	28.90	28.50	28.10
669601 - 670200	31.90	31.50	31.00	30.60	30.20	29.80	29.30	28.90	28.50	28.10
670201 - 670800	31.90	31.50	31.00	30.60	30.20	29.80	29.40	28.90	28.50	28.10
670801 - 671400	31.90	31.50	31.10	30.60	30.20	29.80	29.40	28.90	28.50	28.10
671401 - 672000	31.90	31.50	31.10	30.60	30.20	29.80	29.40	28.90	28.50	28.10
672001 - 672600	31.90	31.50	31.10	30.60	30.20	29.80	29.40	29.00	28.50	28.10
672601 - 673200	31.90	31.50	31.10	30.70	30.20	29.80	29.40	29.00	28.50	28.10
673201 - 673800	31.90	31.50	31.10	30.70	30.20	29.80	29.40	29.00	28.50	28.10
673801 - 674400	31.90	31.50	31.10	30.70	30.20	29.80	29.40	29.00	28.60	28.10
674401 - 675000	31.90	31.50	31.10	30.70	30.20	29.80	29.40	29.00	28.60	28.20
675001 - 675600	31.90	31.50	31.10	30.70	30.30	29.80	29.40	29.00	28.60	28.20
675601 - 676200	31.90	31.50	31.10	30.70	30.30	29.80	29.40	29.00	28.60	28.20
676201 - 676800	31.90	31.50	31.10	30.70	30.30	29.90	29.40	29.00	28.60	28.20
676801 - 677400	31.90	31.50	31.10	30.70	30.30	29.90	29.40	29.00	28.60	28.20
677401 - 678000	32.00	31.50	31.10	30.70	30.30	29.90	29.40	29.00	28.60	28.20
678001 - 678600	32.00	31.50	31.10	30.70	30.30	29.90	29.40	29.00	28.60	28.20
678601 - 679200	32.00	31.50	31.10	30.70	30.30	29.90	29.50	29.00	28.60	28.20
679201 - 679800	32.00	31.60	31.10	30.70	30.30	29.90	29.50	29.10	28.60	28.20
679801 - 680400	32.00	31.60	31.10	30.70	30.30	29.90	29.50	29.10	28.60	28.20
680401 - 681000	32.00	31.60	31.10	30.70	30.30	29.90	29.50	29.10	28.70	28.20
681001 - 681600	32.00	31.60	31.20	30.70	30.30	29.90	29.50	29.10	28.70	28.20
681601 - 682200	32.00	31.60	31.20	30.70	30.30	29.90	29.50	29.10	28.70	28.20
682201 - 682800	32.00	31.60	31.20	30.70	30.30	29.90	29.50	29.10	28.70	28.30
682801 - 683400	32.00	31.60	31.20	30.80	30.30	29.90	29.50	29.10	28.70	28.30
683401 - 684000	32.00	31.60	31.20	30.80	30.30	29.90	29.50	29.10	28.70	28.30
684001 - 684600	32.00	31.60	31.20	30.80	30.40	29.90	29.50	29.10	28.70	28.30
684601 - 685200	32.00	31.60	31.20	30.80	30.40	29.90	29.50	29.10	28.70	28.30
685201 - 685800	32.00	31.60	31.20	30.80	30.40	30.00	29.50	29.10	28.70	28.30
685801 - 686400	32.00	31.60	31.20	30.80	30.40	30.00	29.50	29.10	28.70	28.30
686401 - 687000	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.10	28.70	28.30
687001 - 687600	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.10	28.70	28.30

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
687601 - 688200	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.70	28.30
688201 - 688800	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.70	28.30
688801 - 689400	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.30
689401 - 690000	32.10	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.40
690001 - 690600	32.10	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.40
690601 - 691200	32.10	31.70	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.40
691201 - 691800	32.10	31.70	31.20	30.80	30.40	30.00	29.60	29.20	28.80	28.40
691801 - 692400	32.10	31.70	31.30	30.80	30.40	30.00	29.60	29.20	28.80	28.40
692401 - 693000	32.10	31.70	31.30	30.80	30.40	30.00	29.60	29.20	28.80	28.40
693001 - 693600	32.10	31.70	31.30	30.90	30.40	30.00	29.60	29.20	28.80	28.40
693601 - 694200	32.10	31.70	31.30	30.90	30.50	30.00	29.60	29.20	28.80	28.40
694201 - 694800	32.10	31.70	31.30	30.90	30.50	30.00	29.60	29.20	28.80	28.40
694801 - 695400	32.10	31.70	31.30	30.90	30.50	30.10	29.60	29.20	28.80	28.40
695401 - 696000	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.20	28.80	28.40
696001 - 696600	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.40
696601 - 697200	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
697201 - 697800	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
697801 - 698400	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
698401 - 699000	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
699001 - 699600	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
699601 - 700200	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
700201 - 700800	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
700801 - 701400	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
701401 - 702000	32.10	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
702001 - 702600	32.20	31.70	31.30	30.90	30.50	30.10	29.70	29.30	28.90	28.50
702601 - 703200	32.20	31.80	31.40	30.90	30.50	30.10	29.70	29.30	28.90	28.50
703201 - 703800	32.20	31.80	31.40	31.00	30.60	30.20	29.70	29.30	28.90	28.50
703801 - 704400	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.30	28.90	28.50
704401 - 705000	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
705001 - 705600	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
705601 - 706200	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
706201 - 706800	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
706801 - 707400	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
707401 - 708000	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
708001 - 708600	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
708601 - 709200	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
709201 - 709800	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
709801 - 710400	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
710401 - 711000	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
711001 - 711600	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
711601 - 712200	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.60
712201 - 712800	32.20	31.80	31.40	31.00	30.60	30.20	29.80	29.40	29.00	28.70
712801 - 713400	32.20	31.80	31.40	31.00	30.60	30.20	29.90	29.50	29.10	28.70
713401 - 714000	32.20	31.80	31.40	31.10	30.70	30.30	29.90	29.50	29.10	28.70
714001 - 714600	32.20	31.80	31.40	31.10	30.70	30.30	29.90	29.50	29.10	28.70
714601 - 715200	32.20	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
715201 - 715800	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
715801 - 716400	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
716401 - 717000	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
717001 - 717600	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
717601 - 718200	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
718201 - 718800	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
718801 - 719400	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
719401 - 720000	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
720001 - 720600	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.70
720601 - 721200	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.10	28.80
721201 - 721800	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.50	29.20	28.80
721801 - 722400	32.30	31.90	31.50	31.10	30.70	30.30	29.90	29.60	29.20	28.80
722401 - 723000	32.30	31.90	31.50	31.10	30.70	30.30	30.00	29.60	29.20	28.80
723001 - 723600	32.30	31.90	31.50	31.10	30.70	30.40	30.00	29.60	29.20	28.80
723601 - 724200	32.30	31.90	31.50	31.10	30.80	30.40	30.00	29.60	29.20	28.80
724201 - 724800	32.30	31.90	31.50	31.10	30.80	30.40	30.00	29.60	29.20	28.80

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
724801 - 725400	32.30	31.90	31.50	31.20	30.80	30.40	30.00	29.60	29.20	28.80
725401 - 726000	32.30	31.90	31.50	31.20	30.80	30.40	30.00	29.60	29.20	28.80
726001 - 726600	32.30	31.90	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80
726601 - 727200	32.30	31.90	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80
727201 - 727800	32.30	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80
727801 - 728400	32.30	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.80
728401 - 729000	32.40	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.90
729001 - 729600	32.40	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.20	28.90
729601 - 730200	32.40	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.30	28.90
730201 - 730800	32.40	32.00	31.60	31.20	30.80	30.40	30.00	29.60	29.30	28.90
730801 - 731400	32.40	32.00	31.60	31.20	30.80	30.40	30.00	29.70	29.30	28.90
731401 - 732000	32.40	32.00	31.60	31.20	30.80	30.40	30.10	29.70	29.30	28.90
732001 - 732600	32.40	32.00	31.60	31.20	30.80	30.40	30.10	29.70	29.30	28.90
732601 - 733200	32.40	32.00	31.60	31.20	30.80	30.40	30.10	29.70	29.30	28.90
733201 - 733800	32.40	32.00	31.60	31.20	30.80	30.50	30.10	29.70	29.30	28.90
733801 - 734400	32.40	32.00	31.60	31.20	30.80	30.50	30.10	29.70	29.30	28.90
734401 - 735000	32.40	32.00	31.60	31.20	30.90	30.50	30.10	29.70	29.30	28.90
735001 - 735600	32.40	32.00	31.60	31.20	30.90	30.50	30.10	29.70	29.30	28.90
735601 - 736200	32.40	32.00	31.60	31.20	30.90	30.50	30.10	29.70	29.30	28.90
736201 - 736800	32.40	32.00	31.60	31.30	30.90	30.50	30.10	29.70	29.30	28.90
736801 - 737400	32.40	32.00	31.60	31.30	30.90	30.50	30.10	29.70	29.30	29.00
737401 - 738000	32.40	32.00	31.60	31.30	30.90	30.50	30.10	29.70	29.30	29.00
738001 - 738600	32.40	32.00	31.70	31.30	30.90	30.50	30.10	29.70	29.40	29.00
738601 - 739200	32.40	32.00	31.70	31.30	30.90	30.50	30.10	29.70	29.40	29.00
739201 - 739800	32.40	32.00	31.70	31.30	30.90	30.50	30.10	29.70	29.40	29.00
739801 - 740400	32.40	32.00	31.70	31.30	30.90	30.50	30.10	29.80	29.40	29.00
740401 - 741000	32.40	32.10	31.70	31.30	30.90	30.50	30.10	29.80	29.40	29.00
741001 - 741600	32.40	32.10	31.70	31.30	30.90	30.50	30.10	29.80	29.40	29.00
741601 - 742200	32.40	32.10	31.70	31.30	30.90	30.50	30.20	29.80	29.40	29.00
742201 - 742800	32.50	32.10	31.70	31.30	30.90	30.50	30.20	29.80	29.40	29.00
742801 - 743400	32.50	32.10	31.70	31.30	30.90	30.50	30.20	29.80	29.40	29.00

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
743401 - 744000	32.50	32.10	31.70	31.30	30.90	30.60	30.20	29.80	29.40	29.00
744001 - 744600	32.50	32.10	31.70	31.30	30.90	30.60	30.20	29.80	29.40	29.00
744601 - 745200	32.50	32.10	31.70	31.30	30.90	30.60	30.20	29.80	29.40	29.00
745201 - 745800	32.50	32.10	31.70	31.30	31.00	30.60	30.20	29.80	29.40	29.00
745801 - 746400	32.50	32.10	31.70	31.30	31.00	30.60	30.20	29.80	29.40	29.10
746401 - 747000	32.50	32.10	31.70	31.30	31.00	30.60	30.20	29.80	29.40	29.10
747001 - 747600	32.50	32.10	31.70	31.30	31.00	30.60	30.20	29.80	29.50	29.10
747601 - 748200	32.50	32.10	31.70	31.40	31.00	30.60	30.20	29.80	29.50	29.10
748201 - 748800	32.50	32.10	31.70	31.40	31.00	30.60	30.20	29.80	29.50	29.10
748801 - 749400	32.50	32.10	31.70	31.40	31.00	30.60	30.20	29.80	29.50	29.10
749401 - 750000	32.50	32.10	31.70	31.40	31.00	30.60	30.20	29.90	29.50	29.10
750001 - 750600	32.50	32.10	31.70	31.40	31.00	30.60	30.20	29.90	29.50	29.10
750601 - 751200	32.50	32.10	31.80	31.40	31.00	30.60	30.20	29.90	29.50	29.10
751201 - 751800	32.50	32.10	31.80	31.40	31.00	30.60	30.20	29.90	29.50	29.10
751801 - 752400	32.50	32.10	31.80	31.40	31.00	30.60	30.30	29.90	29.50	29.10
752401 - 753000	32.50	32.10	31.80	31.40	31.00	30.60	30.30	29.90	29.50	29.10
753001 - 753600	32.50	32.10	31.80	31.40	31.00	30.60	30.30	29.90	29.50	29.10
753601 - 754200	32.50	32.20	31.80	31.40	31.00	30.60	30.30	29.90	29.50	29.10
754201 - 754800	32.50	32.20	31.80	31.40	31.00	30.70	30.30	29.90	29.50	29.20
754801 - 755400	32.50	32.20	31.80	31.40	31.00	30.70	30.30	29.90	29.50	29.20
755401 - 756000	32.50	32.20	31.80	31.40	31.00	30.70	30.30	29.90	29.50	29.20
756001 - 756600	32.50	32.20	31.80	31.40	31.00	30.70	30.30	29.90	29.50	29.20
756601 - 757200	32.50	32.20	31.80	31.40	31.10	30.70	30.30	29.90	29.60	29.20
757201 - 757800	32.60	32.20	31.80	31.40	31.10	30.70	30.30	29.90	29.60	29.20
757801 - 758400	32.60	32.20	31.80	31.40	31.10	30.70	30.30	29.90	29.60	29.20
758401 - 759000	32.60	32.20	31.80	31.40	31.10	30.70	30.30	29.90	29.60	29.20
759001 - 759600	32.60	32.20	31.80	31.40	31.10	30.70	30.30	30.00	29.60	29.20
759601 - 760200	32.60	32.20	31.80	31.50	31.10	30.70	30.30	30.00	29.60	29.20
760201 - 760800	32.60	32.20	31.80	31.50	31.10	30.70	30.30	30.00	29.60	29.20
760801 - 761400	32.60	32.20	31.80	31.50	31.10	30.70	30.30	30.00	29.60	29.20
761401 - 762000	32.60	32.20	31.80	31.50	31.10	30.70	30.30	30.00	29.60	29.20

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
762001 - 762600	32.60	32.20	31.80	31.50	31.10	30.70	30.40	30.00	29.60	29.20
762601 - 763200	32.60	32.20	31.80	31.50	31.10	30.70	30.40	30.00	29.60	29.20
763201 - 763800	32.60	32.20	31.80	31.50	31.10	30.70	30.40	30.00	29.60	29.30
763801 - 764400	32.60	32.20	31.90	31.50	31.10	30.70	30.40	30.00	29.60	29.30
764401 - 765000	32.60	32.20	31.90	31.50	31.10	30.70	30.40	30.00	29.60	29.30
765001 - 765600	32.60	32.20	31.90	31.50	31.10	30.80	30.40	30.00	29.60	29.30
765601 - 766200	32.60	32.20	31.90	31.50	31.10	30.80	30.40	30.00	29.70	29.30
766201 - 766800	32.60	32.20	31.90	31.50	31.10	30.80	30.40	30.00	29.70	29.30
766801 - 767400	32.60	32.20	31.90	31.50	31.10	30.80	30.40	30.00	29.70	29.30
767401 - 768000	32.60	32.30	31.90	31.50	31.10	30.80	30.40	30.00	29.70	29.30
768001 - 768600	32.60	32.30	31.90	31.50	31.10	30.80	30.40	30.00	29.70	29.30
768601 - 769200	32.60	32.30	31.90	31.50	31.20	30.80	30.40	30.00	29.70	29.30
769201 - 769800	32.60	32.30	31.90	31.50	31.20	30.80	30.40	30.10	29.70	29.30
769801 - 770400	32.60	32.30	31.90	31.50	31.20	30.80	30.40	30.10	29.70	29.30
770401 - 771000	32.60	32.30	31.90	31.50	31.20	30.80	30.40	30.10	29.70	29.30
771001 - 771600	32.60	32.30	31.90	31.50	31.20	30.80	30.40	30.10	29.70	29.30
771601 - 772200	32.60	32.30	31.90	31.50	31.20	30.80	30.40	30.10	29.70	29.30
772201 - 772800	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.70	29.40
772801 - 773400	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.70	29.40
773401 - 774000	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.70	29.40
774001 - 774600	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.70	29.40
774601 - 775200	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.70	29.40
775201 - 775800	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.70	29.40
775801 - 776400	32.70	32.30	31.90	31.60	31.20	30.80	30.50	30.10	29.80	29.40
776401 - 777000	32.70	32.30	31.90	31.60	31.20	30.90	30.50	30.10	29.80	29.40
777001 - 777600	32.70	32.30	32.00	31.60	31.20	30.90	30.50	30.10	29.80	29.40
777601 - 778200	32.70	32.30	32.00	31.60	31.20	30.90	30.50	30.10	29.80	29.40
778201 - 778800	32.70	32.30	32.00	31.60	31.20	30.90	30.50	30.10	29.80	29.40
778801 - 779400	32.70	32.30	32.00	31.60	31.20	30.90	30.50	30.10	29.80	29.40
779401 - 780000	32.70	32.30	32.00	31.60	31.20	30.90	30.50	30.20	29.80	29.40
780001 - 780600	32.70	32.30	32.00	31.60	31.20	30.90	30.50	30.20	29.80	29.40

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
780601 - 781200	32.70	32.30	32.00	31.60	31.30	30.90	30.50	30.20	29.80	29.40
781201 - 781800	32.70	32.30	32.00	31.60	31.30	30.90	30.50	30.20	29.80	29.40
781801 - 782400	32.70	32.40	32.00	31.60	31.30	30.90	30.50	30.20	29.80	29.50
782401 - 783000	32.70	32.40	32.00	31.60	31.30	30.90	30.50	30.20	29.80	29.50
783001 - 783600	32.70	32.40	32.00	31.60	31.30	30.90	30.50	30.20	29.80	29.50
783601 - 784200	32.70	32.40	32.00	31.60	31.30	30.90	30.60	30.20	29.80	29.50
784201 - 784800	32.70	32.40	32.00	31.60	31.30	30.90	30.60	30.20	29.80	29.50
784801 - 785400	32.70	32.40	32.00	31.60	31.30	30.90	30.60	30.20	29.80	29.50
785401 - 786000	32.70	32.40	32.00	31.70	31.30	30.90	30.60	30.20	29.90	29.50
786001 - 786600	32.70	32.40	32.00	31.70	31.30	30.90	30.60	30.20	29.90	29.50
786601 - 787200	32.70	32.40	32.00	31.70	31.30	30.90	30.60	30.20	29.90	29.50
787201 - 787800	32.70	32.40	32.00	31.70	31.30	30.90	30.60	30.20	29.90	29.50
787801 - 788400	32.80	32.40	32.00	31.70	31.30	31.00	30.60	30.20	29.90	29.50
788401 - 789000	32.80	32.40	32.00	31.70	31.30	31.00	30.60	30.20	29.90	29.50
789001 - 789600	32.80	32.40	32.00	31.70	31.30	31.00	30.60	30.20	29.90	29.50
789601 - 790200	32.80	32.40	32.00	31.70	31.30	31.00	30.60	30.30	29.90	29.50
790201 - 790800	32.80	32.40	32.00	31.70	31.30	31.00	30.60	30.30	29.90	29.50
790801 - 791400	32.80	32.40	32.10	31.70	31.30	31.00	30.60	30.30	29.90	29.50
791401 - 792000	32.80	32.40	32.10	31.70	31.30	31.00	30.60	30.30	29.90	29.60
792001 - 792600	32.80	32.40	32.10	31.70	31.30	31.00	30.60	30.30	29.90	29.60
792601 - 793200	32.80	32.40	32.10	31.70	31.40	31.00	30.60	30.30	29.90	29.60
793201 - 793800	32.80	32.40	32.10	31.70	31.40	31.00	30.60	30.30	29.90	29.60
793801 - 794400	32.80	32.40	32.10	31.70	31.40	31.00	30.60	30.30	29.90	29.60
794401 - 795000	32.80	32.40	32.10	31.70	31.40	31.00	30.70	30.30	29.90	29.60
795001 - 795600	32.80	32.40	32.10	31.70	31.40	31.00	30.70	30.30	29.90	29.60
795601 - 796200	32.80	32.40	32.10	31.70	31.40	31.00	30.70	30.30	30.00	29.60
796201 - 796800	32.80	32.40	32.10	31.70	31.40	31.00	30.70	30.30	30.00	29.60
796801 - 797400	32.80	32.50	32.10	31.70	31.40	31.00	30.70	30.30	30.00	29.60
797401 - 798000	32.80	32.50	32.10	31.70	31.40	31.00	30.70	30.30	30.00	29.60
798001 - 798600	32.80	32.50	32.10	31.70	31.40	31.00	30.70	30.30	30.00	29.60
798601 - 799200	32.80	32.50	32.10	31.80	31.40	31.00	30.70	30.30	30.00	29.60

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
799201 - 799800	32.80	32.50	32.10	31.80	31.40	31.00	30.70	30.30	30.00	29.60
799801 - 800400	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.30	30.00	29.60
800401 - 801000	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.60
801001 - 801600	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.60
801601 - 802200	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.70
802201 - 802800	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.70
802801 - 803400	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.70
803401 - 804000	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.70
804001 - 804600	32.80	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.70
804601 - 805200	32.90	32.50	32.10	31.80	31.40	31.10	30.70	30.40	30.00	29.70
805201 - 805800	32.90	32.50	32.20	31.80	31.40	31.10	30.70	30.40	30.00	29.70
805801 - 806400	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.00	29.70
806401 - 807000	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
807001 - 807600	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
807601 - 808200	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
808201 - 808800	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
808801 - 809400	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
809401 - 810000	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
810001 - 810600	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
810601 - 811200	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
811201 - 811800	32.90	32.50	32.20	31.80	31.50	31.10	30.80	30.40	30.10	29.70
811801 - 812400	32.90	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.10	29.80
812401 - 813000	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
813001 - 813600	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
813601 - 814200	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
814201 - 814800	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
814801 - 815400	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
815401 - 816000	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
816001 - 816600	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
816601 - 817200	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.10	29.80
817201 - 817800	32.90	32.60	32.20	31.90	31.50	31.20	30.80	30.50	30.20	29.80

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
817801 - 818400	32.90	32.60	32.20	31.90	31.50	31.20	30.90	30.50	30.20	29.80
818401 - 819000	32.90	32.60	32.20	31.90	31.60	31.20	30.90	30.50	30.20	29.80
819001 - 819600	32.90	32.60	32.20	31.90	31.60	31.20	30.90	30.50	30.20	29.80
819601 - 820200	32.90	32.60	32.20	31.90	31.60	31.20	30.90	30.50	30.20	29.80
820201 - 820800	32.90	32.60	32.30	31.90	31.60	31.20	30.90	30.50	30.20	29.80
820801 - 821400	32.90	32.60	32.30	31.90	31.60	31.20	30.90	30.50	30.20	29.80
821401 - 822000	32.90	32.60	32.30	31.90	31.60	31.20	30.90	30.50	30.20	29.80
822001 - 822600	33.00	32.60	32.30	31.90	31.60	31.20	30.90	30.50	30.20	29.90
822601 - 823200	33.00	32.60	32.30	31.90	31.60	31.20	30.90	30.50	30.20	29.90
823201 - 823800	33.00	32.60	32.30	31.90	31.60	31.20	30.90	30.60	30.20	29.90
823801 - 824400	33.00	32.60	32.30	31.90	31.60	31.20	30.90	30.60	30.20	29.90
824401 - 825000	33.00	32.60	32.30	31.90	31.60	31.30	30.90	30.60	30.20	29.90
825001 - 825600	33.00	32.60	32.30	31.90	31.60	31.30	30.90	30.60	30.20	29.90
825601 - 826200	33.00	32.60	32.30	31.90	31.60	31.30	30.90	30.60	30.20	29.90
826201 - 826800	33.00	32.60	32.30	32.00	31.60	31.30	30.90	30.60	30.20	29.90
826801 - 827400	33.00	32.60	32.30	32.00	31.60	31.30	30.90	30.60	30.20	29.90
827401 - 828000	33.00	32.60	32.30	32.00	31.60	31.30	30.90	30.60	30.20	29.90
828001 - 828600	33.00	32.60	32.30	32.00	31.60	31.30	30.90	30.60	30.20	29.90
828601 - 829200	33.00	32.60	32.30	32.00	31.60	31.30	30.90	30.60	30.30	29.90
829201 - 829800	33.00	32.70	32.30	32.00	31.60	31.30	30.90	30.60	30.30	29.90
829801 - 830400	33.00	32.70	32.30	32.00	31.60	31.30	30.90	30.60	30.30	29.90
830401 - 831000	33.00	32.70	32.30	32.00	31.60	31.30	31.00	30.60	30.30	29.90
831001 - 831600	33.00	32.70	32.30	32.00	31.60	31.30	31.00	30.60	30.30	29.90
831601 - 832200	33.00	32.70	32.30	32.00	31.60	31.30	31.00	30.60	30.30	29.90
832201 - 832800	33.00	32.70	32.30	32.00	31.70	31.30	31.00	30.60	30.30	29.90
832801 - 833400	33.00	32.70	32.30	32.00	31.70	31.30	31.00	30.60	30.30	30.00
833401 - 834000	33.00	32.70	32.30	32.00	31.70	31.30	31.00	30.60	30.30	30.00
834001 - 834600	33.00	32.70	32.30	32.00	31.70	31.30	31.00	30.60	30.30	30.00
834601 - 835200	33.00	32.70	32.30	32.00	31.70	31.30	31.00	30.70	30.30	30.00
835201 - 835800	33.00	32.70	32.40	32.00	31.70	31.30	31.00	30.70	30.30	30.00
835801 - 836400	33.00	32.70	32.40	32.00	31.70	31.30	31.00	30.70	30.30	30.00

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
836401 - 837000	33.00	32.70	32.40	32.00	31.70	31.30	31.00	30.70	30.30	30.00
837001 - 837600	33.00	32.70	32.40	32.00	31.70	31.30	31.00	30.70	30.30	30.00
837601 - 838200	33.00	32.70	32.40	32.00	31.70	31.30	31.00	30.70	30.30	30.00
838201 - 838800	33.00	32.70	32.40	32.00	31.70	31.40	31.00	30.70	30.30	30.00
838801 - 839400	33.10	32.70	32.40	32.00	31.70	31.40	31.00	30.70	30.30	30.00
839401 - 840000	33.10	32.70	32.40	32.00	31.70	31.40	31.00	30.70	30.40	30.00
840001 - 840600	33.10	32.70	32.40	32.00	31.70	31.40	31.00	30.70	30.40	30.00
840601 - 841200	33.10	32.70	32.40	32.00	31.70	31.40	31.00	30.70	30.40	30.00
841201 - 841800	33.10	32.70	32.40	32.10	31.70	31.40	31.00	30.70	30.40	30.00
841801 - 842400	33.10	32.70	32.40	32.10	31.70	31.40	31.00	30.70	30.40	30.00
842401 - 843000	33.10	32.70	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.00
843001 - 843600	33.10	32.70	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.00
843601 - 844200	33.10	32.70	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.10
844201 - 844800	33.10	32.70	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.10
844801 - 845400	33.10	32.80	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.10
845401 - 846000	33.10	32.80	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.10
846001 - 846600	33.10	32.80	32.40	32.10	31.70	31.40	31.10	30.70	30.40	30.10
846601 - 847200	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.70	30.40	30.10
847201 - 847800	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.80	30.40	30.10
847801 - 848400	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.80	30.40	30.10
848401 - 849000	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.80	30.40	30.10
849001 - 849600	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.80	30.40	30.10
849601 - 850200	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.80	30.40	30.10
850201 - 850800	33.10	32.80	32.40	32.10	31.80	31.40	31.10	30.80	30.40	30.10
850801 - 851400	33.10	32.80	32.50	32.10	31.80	31.40	31.10	30.80	30.40	30.10
851401 - 852000	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.10
852001 - 852600	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.10
852601 - 853200	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.10
853201 - 853800	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.10
853801 - 854400	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.10
854401 - 855000	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.10

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
855001 - 855600	33.10	32.80	32.50	32.10	31.80	31.50	31.10	30.80	30.50	30.20
855601 - 856200	33.10	32.80	32.50	32.10	31.80	31.50	31.20	30.80	30.50	30.20
856201 - 856800	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.20
856801 - 857400	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.20
857401 - 858000	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.20
858001 - 858600	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.20
858601 - 859200	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.20
859201 - 859800	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.80	30.50	30.20
859801 - 860400	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.90	30.50	30.20
860401 - 861000	33.20	32.80	32.50	32.20	31.80	31.50	31.20	30.90	30.50	30.20
861001 - 861600	33.20	32.80	32.50	32.20	31.90	31.50	31.20	30.90	30.50	30.20
861601 - 862200	33.20	32.90	32.50	32.20	31.90	31.50	31.20	30.90	30.50	30.20
862201 - 862800	33.20	32.90	32.50	32.20	31.90	31.50	31.20	30.90	30.50	30.20
862801 - 863400	33.20	32.90	32.50	32.20	31.90	31.50	31.20	30.90	30.60	30.20
863401 - 864000	33.20	32.90	32.50	32.20	31.90	31.50	31.20	30.90	30.60	30.20
864001 - 864600	33.20	32.90	32.50	32.20	31.90	31.50	31.20	30.90	30.60	30.20
864601 - 865200	33.20	32.90	32.50	32.20	31.90	31.50	31.20	30.90	30.60	30.20
865201 - 865800	33.20	32.90	32.50	32.20	31.90	31.60	31.20	30.90	30.60	30.20
865801 - 866400	33.20	32.90	32.50	32.20	31.90	31.60	31.20	30.90	30.60	30.20
866401 - 867000	33.20	32.90	32.50	32.20	31.90	31.60	31.20	30.90	30.60	30.30
867001 - 867600	33.20	32.90	32.60	32.20	31.90	31.60	31.20	30.90	30.60	30.30
867601 - 868200	33.20	32.90	32.60	32.20	31.90	31.60	31.20	30.90	30.60	30.30
868201 - 868800	33.20	32.90	32.60	32.20	31.90	31.60	31.20	30.90	30.60	30.30
868801 - 869400	33.20	32.90	32.60	32.20	31.90	31.60	31.30	30.90	30.60	30.30
869401 - 870000	33.20	32.90	32.60	32.20	31.90	31.60	31.30	30.90	30.60	30.30
870001 - 870600	33.20	32.90	32.60	32.20	31.90	31.60	31.30	30.90	30.60	30.30
870601 - 871200	33.20	32.90	32.60	32.20	31.90	31.60	31.30	30.90	30.60	30.30
871201 - 871800	33.20	32.90	32.60	32.30	31.90	31.60	31.30	30.90	30.60	30.30
871801 - 872400	33.20	32.90	32.60	32.30	31.90	31.60	31.30	30.90	30.60	30.30
872401 - 873000	33.20	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.60	30.30
873001 - 873600	33.20	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.60	30.30

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
873601 - 874200	33.20	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.60	30.30
874201 - 874800	33.20	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.60	30.30
874801 - 875400	33.30	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.60	30.30
875401 - 876000	33.30	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70	30.30
876001 - 876600	33.30	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70	30.30
876601 - 877200	33.30	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70	30.30
877201 - 877800	33.30	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70	30.30
877801 - 878400	33.30	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70	30.30
878401 - 879000	33.30	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70	30.40
879001 - 879600	33.30	33.00	32.60	32.30	32.00	31.70	31.30	31.00	30.70	30.40
879601 - 880200	33.30	33.00	32.60	32.30	32.00	31.70	31.30	31.00	30.70	30.40
880201 - 880800	33.30	33.00	32.60	32.30	32.00	31.70	31.30	31.00	30.70	30.40
880801 - 881400	33.30	33.00	32.60	32.30	32.00	31.70	31.30	31.00	30.70	30.40
881401 - 882000	33.30	33.00	32.60	32.30	32.00	31.70	31.30	31.00	30.70	30.40
882001 - 882600	33.30	33.00	32.60	32.30	32.00	31.70	31.40	31.00	30.70	30.40
882601 - 883200	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.00	30.70	30.40
883201 - 883800	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.00	30.70	30.40
883801 - 884400	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.00	30.70	30.40
884401 - 885000	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.10	30.70	30.40
885001 - 885600	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.10	30.70	30.40
885601 - 886200	33.30	33.00	32.70	32.40	32.00	31.70	31.40	31.10	30.70	30.40
886201 - 886800	33.30	33.00	32.70	32.40	32.00	31.70	31.40	31.10	30.70	30.40
886801 - 887400	33.30	33.00	32.70	32.40	32.00	31.70	31.40	31.10	30.80	30.40
887401 - 888000	33.30	33.00	32.70	32.40	32.00	31.70	31.40	31.10	30.80	30.40
888001 - 888600	33.30	33.00	32.70	32.40	32.10	31.70	31.40	31.10	30.80	30.40
888601 - 889200	33.30	33.00	32.70	32.40	32.10	31.70	31.40	31.10	30.80	30.50
889201 - 889800	33.30	33.00	32.70	32.40	32.10	31.70	31.40	31.10	30.80	30.50
889801 - 890400	33.30	33.00	32.70	32.40	32.10	31.70	31.40	31.10	30.80	30.50
890401 - 891000	33.40	33.00	32.70	32.40	32.10	31.70	31.40	31.10	30.80	30.50
891001 - 891600	33.40	33.00	32.70	32.40	32.10	31.80	31.40	31.10	30.80	30.50
891601 - 892200	33.40	33.00	32.70	32.40	32.10	31.80	31.40	31.10	30.80	30.50

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
892201 - 892800	33.40	33.00	32.70	32.40	32.10	31.80	31.40	31.10	30.80	30.50
892801 - 893400	33.40	33.00	32.70	32.40	32.10	31.80	31.50	31.10	30.80	30.50
893401 - 894000	33.40	33.10	32.70	32.40	32.10	31.80	31.50	31.10	30.80	30.50
894001 - 894600	33.40	33.10	32.70	32.40	32.10	31.80	31.50	31.10	30.80	30.50
894601 - 895200	33.40	33.10	32.70	32.40	32.10	31.80	31.50	31.20	30.80	30.50
895201 - 895800	33.40	33.10	32.70	32.40	32.10	31.80	31.50	31.20	30.80	30.50
895801 - 896400	33.40	33.10	32.80	32.40	32.10	31.80	31.50	31.20	30.80	30.50
896401 - 897000	33.40	33.10	32.80	32.40	32.10	31.80	31.50	31.20	30.90	30.50
897001 - 897600	33.40	33.10	32.80	32.40	32.10	31.80	31.50	31.20	30.90	30.50
897601 - 898200	33.40	33.10	32.80	32.40	32.10	31.80	31.50	31.20	30.90	30.50
898201 - 898800	33.40	33.10	32.80	32.50	32.10	31.80	31.50	31.20	30.90	30.50
898801 - 899400	33.40	33.10	32.80	32.50	32.10	31.80	31.50	31.20	30.90	30.60
899401 - 900000	33.40	33.10	32.80	32.50	32.10	31.80	31.50	31.20	30.90	30.60
900001 - 900600	33.40	33.10	32.80	32.50	32.20	31.80	31.50	31.20	30.90	30.60
900601 - 901200	33.40	33.10	32.80	32.50	32.20	31.80	31.50	31.20	30.90	30.60
901201 - 901800	33.40	33.10	32.80	32.50	32.20	31.80	31.50	31.20	30.90	30.60
901801 - 902400	33.40	33.10	32.80	32.50	32.20	31.80	31.50	31.20	30.90	30.60
902401 - 903000	33.40	33.10	32.80	32.50	32.20	31.90	31.50	31.20	30.90	30.60
903001 - 903600	33.40	33.10	32.80	32.50	32.20	31.90	31.50	31.20	30.90	30.60
903601 - 904200	33.40	33.10	32.80	32.50	32.20	31.90	31.50	31.20	30.90	30.60
904201 - 904800	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.20	30.90	30.60
904801 - 905400	33.50	33.10	32.80	32.50	32.20	31.90	31.60	31.20	30.90	30.60
905401 - 906000	33.50	33.10	32.80	32.50	32.20	31.90	31.60	31.20	30.90	30.60
906001 - 906600	33.50	33.10	32.80	32.50	32.20	31.90	31.60	31.30	30.90	30.60
906601 - 907200	33.50	33.20	32.80	32.50	32.20	31.90	31.60	31.30	30.90	30.60
907201 - 907800	33.50	33.20	32.80	32.50	32.20	31.90	31.60	31.30	31.00	30.60
907801 - 908400	33.50	33.20	32.80	32.50	32.20	31.90	31.60	31.30	31.00	30.60
908401 - 909000	33.50	33.20	32.80	32.50	32.20	31.90	31.60	31.30	31.00	30.70
909001 - 909600	33.50	33.20	32.90	32.50	32.20	31.90	31.60	31.30	31.00	30.70
909601 - 910200	33.50	33.20	32.90	32.50	32.20	31.90	31.60	31.30	31.00	30.70
910201 - 910800	33.50	33.20	32.90	32.50	32.20	31.90	31.60	31.30	31.00	30.70

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
910801 - 911400	33.50	33.20	32.90	32.60	32.20	31.90	31.60	31.30	31.00	30.70
911401 - 912000	33.50	33.20	32.90	32.60	32.20	31.90	31.60	31.30	31.00	30.70
912001 - 912600	33.50	33.20	32.90	32.60	32.20	31.90	31.60	31.30	31.00	30.70
912601 - 913200	33.50	33.20	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.70
913201 - 913800	33.50	33.20	32.90	32.60	32.30	31.90	31.60	31.30	31.00	30.70
913801 - 914400	33.50	33.20	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70
914401 - 915000	33.50	33.20	32.90	32.60	32.30	32.00	31.60	31.30	31.00	30.70
915001 - 915600	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.30	31.00	30.70
915601 - 916200	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.30	31.00	30.70
916201 - 916800	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.30	31.00	30.70
916801 - 917400	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.00	30.70
917401 - 918000	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.00	30.70
918001 - 918600	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.70
918601 - 919200	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.70
919201 - 919800	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.80
919801 - 920400	33.60	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.80
920401 - 921000	33.60	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.80
921001 - 921600	33.60	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.80
921601 - 922200	33.60	33.30	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.80
922201 - 922800	33.60	33.30	32.90	32.60	32.30	32.00	31.70	31.40	31.10	30.80
922801 - 923400	33.60	33.30	33.00	32.60	32.30	32.00	31.70	31.40	31.10	30.80
923401 - 924000	33.60	33.30	33.00	32.60	32.30	32.00	31.70	31.40	31.10	30.80
924001 - 924600	33.60	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.10	30.80
924601 - 925200	33.60	33.30	33.00	32.70	32.30	32.00	31.70	31.40	31.10	30.80
925201 - 925800	33.60	33.30	33.00	32.70	32.40	32.00	31.70	31.40	31.10	30.80
925801 - 926400	33.60	33.30	33.00	32.70	32.40	32.00	31.70	31.40	31.10	30.80
926401 - 927000	33.60	33.30	33.00	32.70	32.40	32.10	31.70	31.40	31.10	30.80
927001 - 927600	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.40	31.10	30.80
927601 - 928200	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.40	31.10	30.80
928201 - 928800	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.10	30.80
928801 - 929400	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.80

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
929401 - 930000	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
930001 - 930600	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
930601 - 931200	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
931201 - 931800	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
931801 - 932400	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
932401 - 933000	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
933001 - 933600	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
933601 - 934200	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
934201 - 934800	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
934801 - 935400	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
935401 - 936000	33.70	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
936001 - 936600	33.70	33.40	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
936601 - 937200	33.70	33.40	33.00	32.70	32.40	32.10	31.80	31.50	31.20	30.90
937201 - 937800	33.70	33.40	33.10	32.70	32.40	32.10	31.80	31.50	31.20	30.90
937801 - 938400	33.70	33.40	33.10	32.80	32.50	32.10	31.80	31.50	31.20	30.90
938401 - 939000	33.70	33.40	33.10	32.80	32.50	32.20	31.80	31.50	31.20	30.90
939001 - 939600	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.50	31.20	30.90
939601 - 940200	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	30.90
940201 - 940800	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
940801 - 941400	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
941401 - 942000	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
942001 - 942600	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
942601 - 943200	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
943201 - 943800	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
943801 - 944400	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
944401 - 945000	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
945001 - 945600	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
945601 - 946200	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
946201 - 946800	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
946801 - 947400	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
947401 - 948000	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
948001 - 948600	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
948601 - 949200	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
949201 - 949800	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
949801 - 950400	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
950401 - 951000	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30	31.00
951001 - 951600	33.70	33.40	33.20	32.80	32.60	32.20	32.00	31.60	31.40	31.00
951601 - 952200	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
952201 - 952800	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
952801 - 953400	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
953401 - 954000	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
954001 - 954600	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
954601 - 955200	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
955201 - 955800	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
955801 - 956400	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
956401 - 957000	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
957001 - 957600	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
957601 - 958200	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
958201 - 958800	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
958801 - 959400	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
959401 - 960000	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
960001 - 960600	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
960601 - 961200	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
961201 - 961800	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
961801 - 962400	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.10
962401 - 963000	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.40	31.20
963001 - 963600	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.50	31.20
963601 - 964200	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.80	31.50	31.20
964201 - 964800	33.80	33.50	33.20	32.90	32.60	32.40	32.10	31.80	31.50	31.20
964801 - 965400	33.80	33.50	33.20	32.90	32.60	32.40	32.10	31.80	31.50	31.20
965401 - 966000	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.80	31.50	31.20
966001 - 966600	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
966601 - 967200	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
967201 - 967800	33.80	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
967801 - 968400	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
968401 - 969000	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
969001 - 969600	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
969601 - 970200	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
970201 - 970800	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
970801 - 971400	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
971401 - 972000	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
972001 - 972600	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
972601 - 973200	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
973201 - 973800	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
973801 - 974400	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.20
974401 - 975000	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.50	31.30
975001 - 975600	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.60	31.30
975601 - 976200	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.80	31.60	31.30
976201 - 976800	33.90	33.60	33.30	33.00	32.70	32.40	32.10	31.90	31.60	31.30
976801 - 977400	33.90	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60	31.30
977401 - 978000	33.90	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60	31.30
978001 - 978600	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60	31.30
978601 - 979200	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60	31.30
979201 - 979800	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.60	31.30
979801 - 980400	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.60	31.30
980401 - 981000	33.90	33.60	33.30	33.10	32.80	32.50	32.20	31.90	31.60	31.30
981001 - 981600	33.90	33.60	33.30	33.10	32.80	32.50	32.20	31.90	31.60	31.30
981601 - 982200	33.90	33.60	33.30	33.10	32.80	32.50	32.20	31.90	31.60	31.30
982201 - 982800	33.90	33.60	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30
982801 - 983400	33.90	33.60	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30
983401 - 984000	33.90	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30
984001 - 984600	33.90	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30
984601 - 985200	33.90	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
985201 - 985800	34.00	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.30
985801 - 986400	34.00	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.40
986401 - 987000	34.00	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.60	31.40
987001 - 987600	34.00	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.70	31.40
987601 - 988200	34.00	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.70	31.40
988201 - 988800	34.00	33.70	33.40	33.10	32.80	32.50	32.20	31.90	31.70	31.40
988801 - 989400	34.00	33.70	33.40	33.10	32.80	32.50	32.20	32.00	31.70	31.40
989401 - 990000	34.00	33.70	33.40	33.10	32.80	32.50	32.20	32.00	31.70	31.40
990001 - 990600	34.00	33.70	33.40	33.10	32.80	32.50	32.30	32.00	31.70	31.40
990601 - 991200	34.00	33.70	33.40	33.10	32.80	32.50	32.30	32.00	31.70	31.40
991201 - 991800	34.00	33.70	33.40	33.10	32.80	32.50	32.30	32.00	31.70	31.40
991801 - 992400	34.00	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70	31.40
992401 - 993000	34.00	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70	31.40
993001 - 993600	34.00	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70	31.40
993601 - 994200	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.70	31.40
994201 - 994800	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.70	31.40
994801 - 995400	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.70	31.40
995401 - 996000	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.00	31.70	31.40
996001 - 996600	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.00	31.70	31.40
996601 - 997200	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.00	31.70	31.40
997201 - 997800	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.00	31.70	31.40
997801 - 998400	34.00	33.70	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.50
998401 - 999000	34.00	33.70	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.50
999001 - 999600	34.00	33.70	33.50	33.20	32.90	32.60	32.30	32.00	31.70	31.50
999601 - 1000200	34.00	33.70	33.50	33.20	32.90	32.60	32.30	32.00	31.80	31.50
1000201 - 1000800	34.00	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.80	31.50
1000801 - 1001400	34.00	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.80	31.50
1001401 - 1002000	34.00	33.80	33.50	33.20	32.90	32.60	32.30	32.00	31.80	31.50
1002001 - 1002600	34.00	33.80	33.50	33.20	32.90	32.60	32.30	32.10	31.80	31.50
1002601 - 1003200	34.00	33.80	33.50	33.20	32.90	32.60	32.30	32.10	31.80	31.50
1003201 - 1003800	34.10	33.80	33.50	33.20	32.90	32.60	32.30	32.10	31.80	31.50

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1003801 - 1004400	34.10	33.80	33.50	33.20	32.90	32.60	32.40	32.10	31.80	31.50
1004401 - 1005000	34.10	33.80	33.50	33.20	32.90	32.60	32.40	32.10	31.80	31.50
1005001 - 1005600	34.10	33.80	33.50	33.20	32.90	32.60	32.40	32.10	31.80	31.50
1005601 - 1006200	34.10	33.80	33.50	33.20	32.90	32.60	32.40	32.10	31.80	31.50
1006201 - 1006800	34.10	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.80	31.50
1006801 - 1007400	34.10	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.80	31.50
1007401 - 1008000	34.10	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.80	31.50
1008001 - 1008600	34.10	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.80	31.50
1008601 - 1009200	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.80	31.50
1009201 - 1009800	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.80	31.50
1009801 - 1010400	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.80	31.50
1010401 - 1011000	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.80	31.60
1011001 - 1011600	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.80	31.60
1011601 - 1012200	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.80	31.60
1012201 - 1012800	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.80	31.60
1012801 - 1013400	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.90	31.60
1013401 - 1014000	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.90	31.60
1014001 - 1014600	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.10	31.90	31.60
1014601 - 1015200	34.10	33.80	33.60	33.30	33.00	32.70	32.40	32.10	31.90	31.60
1015201 - 1015800	34.10	33.80	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60
1015801 - 1016400	34.10	33.80	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60
1016401 - 1017000	34.10	33.80	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60
1017001 - 1017600	34.10	33.80	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60
1017601 - 1018200	34.10	33.90	33.60	33.30	33.00	32.70	32.40	32.20	31.90	31.60
1018201 - 1018800	34.10	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60
1018801 - 1019400	34.10	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60
1019401 - 1020000	34.10	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60
1020001 - 1020600	34.10	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60
1020601 - 1021200	34.10	33.90	33.60	33.30	33.00	32.70	32.50	32.20	31.90	31.60
1021201 - 1021800	34.10	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.60
1021801 - 1022400	34.20	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.60

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1022401 - 1023000	34.20	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.60
1023001 - 1023600	34.20	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.70
1023601 - 1024200	34.20	33.90	33.60	33.30	33.00	32.80	32.50	32.20	31.90	31.70
1024201 - 1024800	34.20	33.90	33.60	33.30	33.10	32.80	32.50	32.20	31.90	31.70
1024801 - 1025400	34.20	33.90	33.60	33.30	33.10	32.80	32.50	32.20	31.90	31.70
1025401 - 1026000	34.20	33.90	33.60	33.30	33.10	32.80	32.50	32.20	31.90	31.70
1026001 - 1026600	34.20	33.90	33.60	33.30	33.10	32.80	32.50	32.20	32.00	31.70
1026601 - 1027200	34.20	33.90	33.60	33.30	33.10	32.80	32.50	32.20	32.00	31.70
1027201 - 1027800	34.20	33.90	33.60	33.30	33.10	32.80	32.50	32.20	32.00	31.70
1027801 - 1028400	34.20	33.90	33.60	33.40	33.10	32.80	32.50	32.20	32.00	31.70
1028401 - 1029000	34.20	33.90	33.60	33.40	33.10	32.80	32.50	32.20	32.00	31.70
1029001 - 1029600	34.20	33.90	33.60	33.40	33.10	32.80	32.50	32.30	32.00	31.70
1029601 - 1030200	34.20	33.90	33.60	33.40	33.10	32.80	32.50	32.30	32.00	31.70
1030201 - 1030800	34.20	33.90	33.60	33.40	33.10	32.80	32.50	32.30	32.00	31.70
1030801 - 1031400	34.20	33.90	33.60	33.40	33.10	32.80	32.50	32.30	32.00	31.70
1031401 - 1032000	34.20	33.90	33.70	33.40	33.10	32.80	32.50	32.30	32.00	31.70
1032001 - 1032600	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1032601 - 1033200	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1033201 - 1033800	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1033801 - 1034400	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1034401 - 1035000	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1035001 - 1035600	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1035601 - 1036200	34.20	33.90	33.70	33.40	33.10	32.80	32.60	32.30	32.00	31.70
1036201 - 1036800	34.20	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.80
1036801 - 1037400	34.20	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.80
1037401 - 1038000	34.20	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.80
1038001 - 1038600	34.20	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.80
1038601 - 1039200	34.20	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.80
1039201 - 1039800	34.20	34.00	33.70	33.40	33.10	32.90	32.60	32.30	32.00	31.80
1039801 - 1040400	34.20	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.10	31.80
1040401 - 1041000	34.30	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.10	31.80

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1041001 - 1041600	34.30	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.10	31.80
1041601 - 1042200	34.30	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.10	31.80
1042201 - 1042800	34.30	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.10	31.80
1042801 - 1043400	34.30	34.00	33.70	33.40	33.20	32.90	32.60	32.30	32.10	31.80
1043401 - 1044000	34.30	34.00	33.70	33.40	33.20	32.90	32.60	32.40	32.10	31.80
1044001 - 1044600	34.30	34.00	33.70	33.50	33.20	32.90	32.60	32.40	32.10	31.80
1044601 - 1045200	34.30	34.00	33.70	33.50	33.20	32.90	32.60	32.40	32.10	31.80
1045201 - 1045800	34.30	34.00	33.70	33.50	33.20	32.90	32.60	32.40	32.10	31.80
1045801 - 1046400	34.30	34.00	33.70	33.50	33.20	32.90	32.60	32.40	32.10	31.80
1046401 - 1047000	34.30	34.00	33.70	33.50	33.20	32.90	32.60	32.40	32.10	31.80
1047001 - 1047600	34.30	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.10	31.80
1047601 - 1048200	34.30	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.10	31.80
1048201 - 1048800	34.30	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.10	31.80
1048801 - 1049400	34.30	34.00	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.80
1049401 - 1050000	34.30	34.00	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.90
1050001 - 1050600	34.30	34.00	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.90
1050601 - 1051200	34.30	34.00	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.90
1051201 - 1051800	34.30	34.00	33.80	33.50	33.20	32.90	32.70	32.40	32.10	31.90
1051801 - 1052400	34.30	34.00	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.90
1052401 - 1053000	34.30	34.00	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.90
1053001 - 1053600	34.30	34.00	33.80	33.50	33.20	33.00	32.70	32.40	32.10	31.90
1053601 - 1054200	34.30	34.00	33.80	33.50	33.20	33.00	32.70	32.40	32.20	31.90
1054201 - 1054800	34.30	34.00	33.80	33.50	33.20	33.00	32.70	32.40	32.20	31.90
1054801 - 1055400	34.30	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.20	31.90
1055401 - 1056000	34.30	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.20	31.90
1056001 - 1056600	34.30	34.10	33.80	33.50	33.20	33.00	32.70	32.40	32.20	31.90
1056601 - 1057200	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.20	31.90
1057201 - 1057800	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.40	32.20	31.90
1057801 - 1058400	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.50	32.20	31.90
1058401 - 1059000	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.50	32.20	31.90
1059001 - 1059600	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.50	32.20	31.90

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1059601 - 1060200	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.50	32.20	31.90
1060201 - 1060800	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.50	32.20	31.90
1060801 - 1061400	34.30	34.10	33.80	33.50	33.30	33.00	32.70	32.50	32.20	31.90
1061401 - 1062000	34.30	34.10	33.80	33.60	33.30	33.00	32.70	32.50	32.20	31.90
1062001 - 1062600	34.30	34.10	33.80	33.60	33.30	33.00	32.70	32.50	32.20	31.90
1062601 - 1063200	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	31.90
1063201 - 1063800	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1063801 - 1064400	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1064401 - 1065000	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1065001 - 1065600	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1065601 - 1066200	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1066201 - 1066800	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1066801 - 1067400	34.40	34.10	33.80	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1067401 - 1068000	34.40	34.10	33.90	33.60	33.30	33.00	32.80	32.50	32.20	32.00
1068001 - 1068600	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1068601 - 1069200	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1069201 - 1069800	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1069801 - 1070400	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1070401 - 1071000	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1071001 - 1071600	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1071601 - 1072200	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1072201 - 1072800	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.50	32.30	32.00
1072801 - 1073400	34.40	34.10	33.90	33.60	33.30	33.10	32.80	32.60	32.30	32.00
1073401 - 1074000	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1074001 - 1074600	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1074601 - 1075200	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1075201 - 1075800	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1075801 - 1076400	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1076401 - 1077000	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1077001 - 1077600	34.40	34.10	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.00
1077601 - 1078200	34.40	34.20	33.90	33.60	33.40	33.10	32.80	32.60	32.30	32.10

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1078201 - 1078800	34.40	34.20	33.90	33.60	33.40	33.10	32.90	32.60	32.30	32.10
1078801 - 1079400	34.40	34.20	33.90	33.60	33.40	33.10	32.90	32.60	32.30	32.10
1079401 - 1080000	34.40	34.20	33.90	33.60	33.40	33.10	32.90	32.60	32.30	32.10
1080001 - 1080600	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.30	32.10
1080601 - 1081200	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.30	32.10
1081201 - 1081800	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.30	32.10
1081801 - 1082400	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.30	32.10
1082401 - 1083000	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.40	32.10
1083001 - 1083600	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.40	32.10
1083601 - 1084200	34.40	34.20	33.90	33.70	33.40	33.10	32.90	32.60	32.40	32.10
1084201 - 1084800	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1084801 - 1085400	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1085401 - 1086000	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1086001 - 1086600	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1086601 - 1087200	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1087201 - 1087800	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1087801 - 1088400	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.60	32.40	32.10
1088401 - 1089000	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.70	32.40	32.10
1089001 - 1089600	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.70	32.40	32.10
1089601 - 1090200	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.70	32.40	32.10
1090201 - 1090800	34.50	34.20	33.90	33.70	33.40	33.20	32.90	32.70	32.40	32.10
1090801 - 1091400	34.50	34.20	33.90	33.70	33.40	33.20	32.90	32.70	32.40	32.10
1091401 - 1092000	34.50	34.20	34.00	33.70	33.40	33.20	32.90	32.70	32.40	32.20
1092001 - 1092600	34.50	34.20	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.20
1092601 - 1093200	34.50	34.20	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.20
1093201 - 1093800	34.50	34.20	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.20
1093801 - 1094400	34.50	34.20	34.00	33.70	33.50	33.20	32.90	32.70	32.40	32.20
1094401 - 1095000	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.40	32.20
1095001 - 1095600	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.40	32.20
1095601 - 1096200	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.40	32.20
1096201 - 1096800	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.40	32.20

Aliquote di imposta alla fonte Tabella F

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Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1096801 - 1097400	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.40	32.20
1097401 - 1098000	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1098001 - 1098600	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1098601 - 1099200	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1099201 - 1099800	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1099801 - 1100400	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1100401 - 1101000	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1101001 - 1101600	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1101601 - 1102200	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1102201 - 1102800	34.50	34.20	34.00	33.70	33.50	33.20	33.00	32.70	32.50	32.20
1102801 - 1103400	34.50	34.20	34.00	33.70	33.50	33.30	33.00	32.70	32.50	32.20
1103401 - 1104000	34.50	34.20	34.00	33.70	33.50	33.30	33.00	32.70	32.50	32.20
1104001 - 1104600	34.50	34.20	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.20
1104601 - 1105200	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.20
1105201 - 1105800	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.20
1105801 - 1106400	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.20
1106401 - 1107000	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1107001 - 1107600	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1107601 - 1108200	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1108201 - 1108800	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1108801 - 1109400	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1109401 - 1110000	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1110001 - 1110600	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1110601 - 1111200	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1111201 - 1111800	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1111801 - 1112400	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1112401 - 1113000	34.50	34.30	34.00	33.80	33.50	33.30	33.00	32.80	32.50	32.30
1113001 - 1113600	34.50	34.30	34.00	33.80	33.50	33.30	33.10	32.80	32.60	32.30
1113601 - 1114200	34.50	34.30	34.00	33.80	33.50	33.30	33.10	32.80	32.60	32.30
1114201 - 1114800	34.50	34.30	34.00	33.80	33.50	33.30	33.10	32.80	32.60	32.30
1114801 - 1115400	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.80	32.60	32.30

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1115401 - 1116000	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1116001 - 1116600	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1116601 - 1117200	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1117201 - 1117800	34.50	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1117801 - 1118400	34.50	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1118401 - 1119000	34.50	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1119001 - 1119600	34.50	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1119601 - 1120200	34.50	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1120201 - 1120800	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1120801 - 1121400	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1121401 - 1122000	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.30
1122001 - 1122600	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.80	32.60	32.40
1122601 - 1123200	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.90	32.60	32.40
1123201 - 1123800	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.90	32.60	32.40
1123801 - 1124400	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.90	32.60	32.40
1124401 - 1125000	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.90	32.60	32.40
1125001 - 1125600	34.60	34.30	34.10	33.80	33.60	33.30	33.10	32.90	32.60	32.40
1125601 - 1126200	34.60	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.60	32.40
1126201 - 1126800	34.60	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.60	32.40
1126801 - 1127400	34.60	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.60	32.40
1127401 - 1128000	34.60	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.60	32.40
1128001 - 1128600	34.60	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.60	32.40
1128601 - 1129200	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.60	32.40
1129201 - 1129800	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.60	32.40
1129801 - 1130400	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.60	32.40
1130401 - 1131000	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.60	32.40
1131001 - 1131600	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.60	32.40
1131601 - 1132200	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.70	32.40
1132201 - 1132800	34.60	34.30	34.10	33.90	33.60	33.40	33.10	32.90	32.70	32.40
1132801 - 1133400	34.60	34.40	34.10	33.90	33.60	33.40	33.10	32.90	32.70	32.40
1133401 - 1134000	34.60	34.40	34.10	33.90	33.60	33.40	33.10	32.90	32.70	32.40

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1134001 - 1134600	34.60	34.40	34.10	33.90	33.60	33.40	33.10	32.90	32.70	32.40
1134601 - 1135200	34.60	34.40	34.10	33.90	33.60	33.40	33.10	32.90	32.70	32.40
1135201 - 1135800	34.60	34.40	34.10	33.90	33.60	33.40	33.20	32.90	32.70	32.40
1135801 - 1136400	34.60	34.40	34.10	33.90	33.60	33.40	33.20	32.90	32.70	32.40
1136401 - 1137000	34.60	34.40	34.10	33.90	33.60	33.40	33.20	32.90	32.70	32.40
1137001 - 1137600	34.60	34.40	34.10	33.90	33.60	33.40	33.20	32.90	32.70	32.40
1137601 - 1138200	34.60	34.40	34.10	33.90	33.60	33.40	33.20	32.90	32.70	32.40
1138201 - 1138800	34.60	34.40	34.10	33.90	33.60	33.40	33.20	32.90	32.70	32.40
1138801 - 1139400	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.40
1139401 - 1140000	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.40
1140001 - 1140600	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1140601 - 1141200	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1141201 - 1141800	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1141801 - 1142400	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1142401 - 1143000	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1143001 - 1143600	34.60	34.40	34.10	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1143601 - 1144200	34.60	34.40	34.20	33.90	33.70	33.40	33.20	32.90	32.70	32.50
1144201 - 1144800	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1144801 - 1145400	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1145401 - 1146000	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1146001 - 1146600	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1146601 - 1147200	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1147201 - 1147800	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1147801 - 1148400	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1148401 - 1149000	34.60	34.40	34.20	33.90	33.70	33.40	33.20	33.00	32.70	32.50
1149001 - 1149600	34.60	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.70	32.50
1149601 - 1150200	34.60	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.70	32.50
1150201 - 1150800	34.60	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.70	32.50
1150801 - 1151400	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.70	32.50
1151401 - 1152000	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.70	32.50
1152001 - 1152600	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.80	32.50

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1152601 - 1153200	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.80	32.50
1153201 - 1153800	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.80	32.50
1153801 - 1154400	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.80	32.50
1154401 - 1155000	34.70	34.40	34.20	33.90	33.70	33.50	33.20	33.00	32.80	32.50
1155001 - 1155600	34.70	34.40	34.20	34.00	33.70	33.50	33.20	33.00	32.80	32.50
1155601 - 1156200	34.70	34.40	34.20	34.00	33.70	33.50	33.20	33.00	32.80	32.50
1156201 - 1156800	34.70	34.40	34.20	34.00	33.70	33.50	33.20	33.00	32.80	32.50
1156801 - 1157400	34.70	34.40	34.20	34.00	33.70	33.50	33.20	33.00	32.80	32.50
1157401 - 1158000	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.50
1158001 - 1158600	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.50
1158601 - 1159200	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.50
1159201 - 1159800	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.50
1159801 - 1160400	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1160401 - 1161000	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1161001 - 1161600	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1161601 - 1162200	34.70	34.40	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1162201 - 1162800	34.70	34.50	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1162801 - 1163400	34.70	34.50	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1163401 - 1164000	34.70	34.50	34.20	34.00	33.70	33.50	33.30	33.00	32.80	32.60
1164001 - 1164600	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.00	32.80	32.60
1164601 - 1165200	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.00	32.80	32.60
1165201 - 1165800	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.00	32.80	32.60
1165801 - 1166400	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1166401 - 1167000	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1167001 - 1167600	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1167601 - 1168200	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1168201 - 1168800	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1168801 - 1169400	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1169401 - 1170000	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1170001 - 1170600	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1170601 - 1171200	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1171201 - 1171800	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1171801 - 1172400	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1172401 - 1173000	34.70	34.50	34.20	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1173001 - 1173600	34.70	34.50	34.30	34.00	33.80	33.50	33.30	33.10	32.80	32.60
1173601 - 1174200	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1174201 - 1174800	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1174801 - 1175400	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1175401 - 1176000	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1176001 - 1176600	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1176601 - 1177200	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1177201 - 1177800	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1177801 - 1178400	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1178401 - 1179000	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1179001 - 1179600	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1179601 - 1180200	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.60
1180201 - 1180800	34.70	34.50	34.30	34.00	33.80	33.60	33.30	33.10	32.90	32.70
1180801 - 1181400	34.70	34.50	34.30	34.00	33.80	33.60	33.40	33.10	32.90	32.70
1181401 - 1182000	34.70	34.50	34.30	34.00	33.80	33.60	33.40	33.10	32.90	32.70
1182001 - 1182600	34.70	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1182601 - 1183200	34.70	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1183201 - 1183800	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1183801 - 1184400	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1184401 - 1185000	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1185001 - 1185600	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1185601 - 1186200	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1186201 - 1186800	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1186801 - 1187400	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1187401 - 1188000	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1188001 - 1188600	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.10	32.90	32.70
1188601 - 1189200	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.20	32.90	32.70
1189201 - 1189800	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.20	32.90	32.70

Aliquote di imposta alla fonte Tabella F

Edizione 2023

Reddito annuale in CHF	F0 %	F1 %	F2 %	F3 %	F4 %	F5 %	F6 %	F7 %	F8 %	F9 %
1189801 - 1190400	34.80	34.50	34.30	34.10	33.80	33.60	33.40	33.20	32.90	32.70
1190401 - 1191000	34.80	34.50	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1191001 - 1191600	34.80	34.50	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1191601 - 1192200	34.80	34.50	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1192201 - 1192800	34.80	34.50	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1192801 - 1193400	34.80	34.50	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1193401 - 1194000	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1194001 - 1194600	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1194601 - 1195200	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1195201 - 1195800	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	32.90	32.70
1195801 - 1196400	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	33.00	32.70
1196401 - 1197000	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	33.00	32.70
1197001 - 1197600	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	33.00	32.70
1197601 - 1198200	34.80	34.60	34.30	34.10	33.90	33.60	33.40	33.20	33.00	32.70
1198201 - 1198800	34.80	34.60	34.30	34.10	33.90	33.70	33.40	33.20	33.00	32.70
1198801 - 1199400	34.80	34.60	34.30	34.10	33.90	33.70	33.40	33.20	33.00	32.70
1199401 - 1200000	34.80	34.60	34.30	34.10	33.90	33.70	33.40	33.20	33.00	32.70