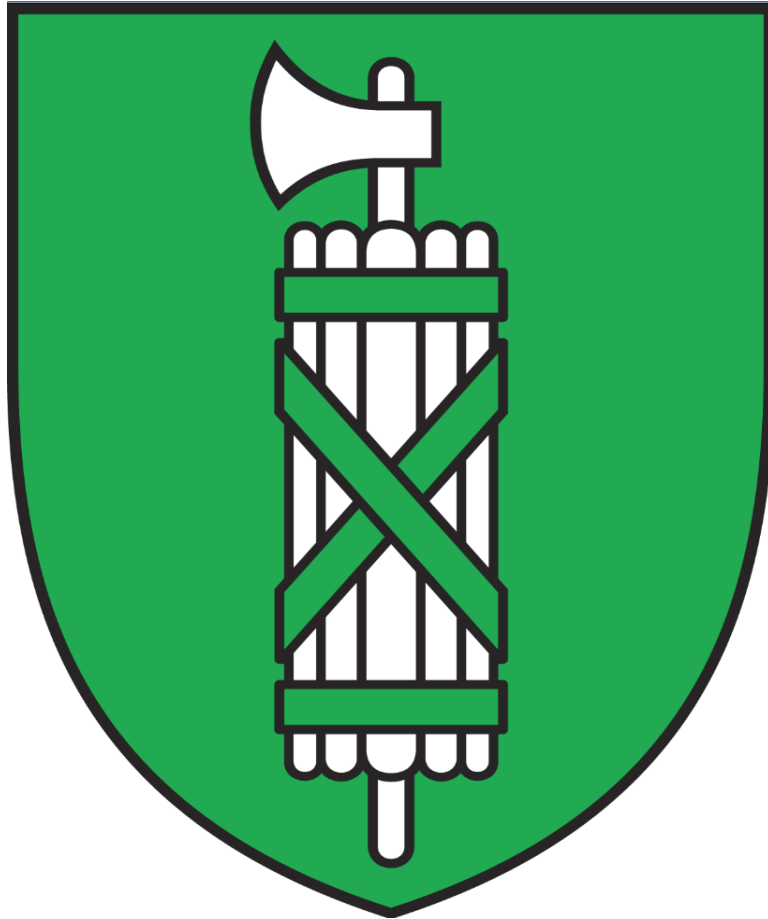


# Kanton St.Gallen Tarif 2025



Ist das steuerbare Einkommen höher als Fr. 528'600 für gemeinsam Steuerpflichtige und alleinerziehende Personen, so beträgt die einfache Steuer für das ganze Einkommen 8.5 Prozent. (Für alleinstehende Steuerpflichtige liegt diese Grenze bei Fr. 264'300)

Die Prozentsätze sind mit vier Stellen nach dem Komma dargestellt.  
Die Rappen sind kaufmännisch gerundet.

### **Vollsplitting**

Der Steuersatz für gemeinsam Steuerpflichtige und alleinerziehende Personen entspricht dem Steuersatz für Alleinstehende auf der Hälfte des gesamten Einkommens (abgerundet auf hundert Franken).

### **Vermögenssteuer**

Die einfache Steuer vom Vermögen beträgt 1.7 Promille.



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 10'000    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'100    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'200    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'300    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'400    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'500    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'600    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'700    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'800    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 10'900    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'000    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'100    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'200    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'300    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'400    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'500    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'600    | 0.00                              | 0.0000% | 0.00  | 0.0000% |
| 11'700    | 4.00                              | 0.0342% | 0.00  | 0.0000% |
| 11'800    | 8.00                              | 0.0678% | 0.00  | 0.0000% |
| 11'900    | 12.00                             | 0.1008% | 0.00  | 0.0000% |
| 12'000    | 16.00                             | 0.1333% | 0.00  | 0.0000% |
| 12'100    | 20.00                             | 0.1653% | 0.00  | 0.0000% |
| 12'200    | 24.00                             | 0.1967% | 0.00  | 0.0000% |
| 12'300    | 28.00                             | 0.2276% | 0.00  | 0.0000% |
| 12'400    | 32.00                             | 0.2581% | 0.00  | 0.0000% |
| 12'500    | 36.00                             | 0.2880% | 0.00  | 0.0000% |
| 12'600    | 40.00                             | 0.3175% | 0.00  | 0.0000% |
| 12'700    | 44.00                             | 0.3465% | 0.00  | 0.0000% |
| 12'800    | 48.00                             | 0.3750% | 0.00  | 0.0000% |
| 12'900    | 52.00                             | 0.4031% | 0.00  | 0.0000% |
| 13'000    | 56.00                             | 0.4308% | 0.00  | 0.0000% |
| 13'100    | 60.00                             | 0.4580% | 0.00  | 0.0000% |
| 13'200    | 64.00                             | 0.4848% | 0.00  | 0.0000% |
| 13'300    | 68.00                             | 0.5113% | 0.00  | 0.0000% |
| 13'400    | 72.00                             | 0.5373% | 0.00  | 0.0000% |
| 13'500    | 76.00                             | 0.5630% | 0.00  | 0.0000% |
| 13'600    | 80.00                             | 0.5882% | 0.00  | 0.0000% |
| 13'700    | 84.00                             | 0.6131% | 0.00  | 0.0000% |
| 13'800    | 88.00                             | 0.6377% | 0.00  | 0.0000% |
| 13'900    | 92.00                             | 0.6619% | 0.00  | 0.0000% |
| 14'000    | 96.00                             | 0.6857% | 0.00  | 0.0000% |
| 14'100    | 100.00                            | 0.7092% | 0.00  | 0.0000% |
| 14'200    | 104.00                            | 0.7324% | 0.00  | 0.0000% |
| 14'300    | 108.00                            | 0.7552% | 0.00  | 0.0000% |
| 14'400    | 112.00                            | 0.7778% | 0.00  | 0.0000% |
| 14'500    | 116.00                            | 0.8000% | 0.00  | 0.0000% |
| 14'600    | 120.00                            | 0.8219% | 0.00  | 0.0000% |
| 14'700    | 124.00                            | 0.8435% | 0.00  | 0.0000% |
| 14'800    | 128.00                            | 0.8649% | 0.00  | 0.0000% |
| 14'900    | 132.00                            | 0.8859% | 0.00  | 0.0000% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 15'000    | 136.00                            | 0.9067% | 0.00  | 0.0000% |
| 15'100    | 140.00                            | 0.9272% | 0.00  | 0.0000% |
| 15'200    | 144.00                            | 0.9474% | 0.00  | 0.0000% |
| 15'300    | 148.00                            | 0.9673% | 0.00  | 0.0000% |
| 15'400    | 152.00                            | 0.9870% | 0.00  | 0.0000% |
| 15'500    | 156.00                            | 1.0065% | 0.00  | 0.0000% |
| 15'600    | 160.00                            | 1.0256% | 0.00  | 0.0000% |
| 15'700    | 164.00                            | 1.0446% | 0.00  | 0.0000% |
| 15'800    | 168.00                            | 1.0633% | 0.00  | 0.0000% |
| 15'900    | 174.00                            | 1.0943% | 0.00  | 0.0000% |
| 16'000    | 180.00                            | 1.1250% | 0.00  | 0.0000% |
| 16'100    | 186.00                            | 1.1553% | 0.00  | 0.0000% |
| 16'200    | 192.00                            | 1.1852% | 0.00  | 0.0000% |
| 16'300    | 198.00                            | 1.2147% | 0.00  | 0.0000% |
| 16'400    | 204.00                            | 1.2439% | 0.00  | 0.0000% |
| 16'500    | 210.00                            | 1.2727% | 0.00  | 0.0000% |
| 16'600    | 216.00                            | 1.3012% | 0.00  | 0.0000% |
| 16'700    | 222.00                            | 1.3293% | 0.00  | 0.0000% |
| 16'800    | 228.00                            | 1.3571% | 0.00  | 0.0000% |
| 16'900    | 234.00                            | 1.3846% | 0.00  | 0.0000% |
| 17'000    | 240.00                            | 1.4118% | 0.00  | 0.0000% |
| 17'100    | 246.00                            | 1.4386% | 0.00  | 0.0000% |
| 17'200    | 252.00                            | 1.4651% | 0.00  | 0.0000% |
| 17'300    | 258.00                            | 1.4913% | 0.00  | 0.0000% |
| 17'400    | 264.00                            | 1.5172% | 0.00  | 0.0000% |
| 17'500    | 270.00                            | 1.5429% | 0.00  | 0.0000% |
| 17'600    | 276.00                            | 1.5682% | 0.00  | 0.0000% |
| 17'700    | 282.00                            | 1.5932% | 0.00  | 0.0000% |
| 17'800    | 288.00                            | 1.6180% | 0.00  | 0.0000% |
| 17'900    | 294.00                            | 1.6425% | 0.00  | 0.0000% |
| 18'000    | 300.00                            | 1.6667% | 0.00  | 0.0000% |
| 18'100    | 306.00                            | 1.6906% | 0.00  | 0.0000% |
| 18'200    | 312.00                            | 1.7143% | 0.00  | 0.0000% |
| 18'300    | 318.00                            | 1.7377% | 0.00  | 0.0000% |
| 18'400    | 324.00                            | 1.7609% | 0.00  | 0.0000% |
| 18'500    | 330.00                            | 1.7838% | 0.00  | 0.0000% |
| 18'600    | 336.00                            | 1.8065% | 0.00  | 0.0000% |
| 18'700    | 342.00                            | 1.8289% | 0.00  | 0.0000% |
| 18'800    | 348.00                            | 1.8511% | 0.00  | 0.0000% |
| 18'900    | 354.00                            | 1.8730% | 0.00  | 0.0000% |
| 19'000    | 360.00                            | 1.8947% | 0.00  | 0.0000% |
| 19'100    | 366.00                            | 1.9162% | 0.00  | 0.0000% |
| 19'200    | 372.00                            | 1.9375% | 0.00  | 0.0000% |
| 19'300    | 378.00                            | 1.9585% | 0.00  | 0.0000% |
| 19'400    | 384.00                            | 1.9794% | 0.00  | 0.0000% |
| 19'500    | 390.00                            | 2.0000% | 0.00  | 0.0000% |
| 19'600    | 396.00                            | 2.0204% | 0.00  | 0.0000% |
| 19'700    | 402.00                            | 2.0406% | 0.00  | 0.0000% |
| 19'800    | 408.00                            | 2.0606% | 0.00  | 0.0000% |
| 19'900    | 414.00                            | 2.0804% | 0.00  | 0.0000% |



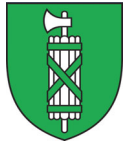
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 20'000    | 420.00                            | 2.1000% | 0.00  | 0.0000% |
| 20'100    | 426.00                            | 2.1194% | 0.00  | 0.0000% |
| 20'200    | 432.00                            | 2.1386% | 0.00  | 0.0000% |
| 20'300    | 438.00                            | 2.1576% | 0.00  | 0.0000% |
| 20'400    | 444.00                            | 2.1765% | 0.00  | 0.0000% |
| 20'500    | 450.00                            | 2.1951% | 0.00  | 0.0000% |
| 20'600    | 456.00                            | 2.2136% | 0.00  | 0.0000% |
| 20'700    | 462.00                            | 2.2319% | 0.00  | 0.0000% |
| 20'800    | 468.00                            | 2.2500% | 0.00  | 0.0000% |
| 20'900    | 474.00                            | 2.2679% | 0.00  | 0.0000% |
| 21'000    | 480.00                            | 2.2857% | 0.00  | 0.0000% |
| 21'100    | 486.00                            | 2.3033% | 0.00  | 0.0000% |
| 21'200    | 492.00                            | 2.3208% | 0.00  | 0.0000% |
| 21'300    | 498.00                            | 2.3380% | 0.00  | 0.0000% |
| 21'400    | 504.00                            | 2.3551% | 0.00  | 0.0000% |
| 21'500    | 510.00                            | 2.3721% | 0.00  | 0.0000% |
| 21'600    | 516.00                            | 2.3889% | 0.00  | 0.0000% |
| 21'700    | 522.00                            | 2.4055% | 0.00  | 0.0000% |
| 21'800    | 528.00                            | 2.4220% | 0.00  | 0.0000% |
| 21'900    | 534.00                            | 2.4384% | 0.00  | 0.0000% |
| 22'000    | 540.00                            | 2.4545% | 0.00  | 0.0000% |
| 22'100    | 546.00                            | 2.4706% | 0.00  | 0.0000% |
| 22'200    | 552.00                            | 2.4865% | 0.00  | 0.0000% |
| 22'300    | 558.00                            | 2.5022% | 0.00  | 0.0000% |
| 22'400    | 564.00                            | 2.5179% | 0.00  | 0.0000% |
| 22'500    | 570.00                            | 2.5333% | 0.00  | 0.0000% |
| 22'600    | 576.00                            | 2.5487% | 0.00  | 0.0000% |
| 22'700    | 582.00                            | 2.5639% | 0.00  | 0.0000% |
| 22'800    | 588.00                            | 2.5789% | 0.00  | 0.0000% |
| 22'900    | 594.00                            | 2.5939% | 0.00  | 0.0000% |
| 23'000    | 600.00                            | 2.6087% | 0.00  | 0.0000% |
| 23'100    | 606.00                            | 2.6234% | 0.00  | 0.0000% |
| 23'200    | 612.00                            | 2.6379% | 0.00  | 0.0000% |
| 23'300    | 618.00                            | 2.6524% | 0.00  | 0.0000% |
| 23'400    | 624.00                            | 2.6667% | 8.00  | 0.0342% |
| 23'500    | 630.00                            | 2.6809% | 8.05  | 0.0342% |
| 23'600    | 636.00                            | 2.6949% | 16.00   | 0.0678% |
| 23'700    | 642.00                            | 2.7089% | 16.05   | 0.0678% |
| 23'800    | 648.00                            | 2.7227% | 24.00   | 0.1008% |
| 23'900    | 654.00                            | 2.7364% | 24.10   | 0.1008% |
| 24'000    | 660.00                            | 2.7500% | 32.00   | 0.1333% |
| 24'100    | 666.00                            | 2.7635% | 32.15   | 0.1333% |
| 24'200    | 672.00                            | 2.7769% | 40.00   | 0.1653% |
| 24'300    | 678.00                            | 2.7901% | 40.15   | 0.1653% |
| 24'400    | 684.00                            | 2.8033% | 48.00   | 0.1967% |
| 24'500    | 690.00                            | 2.8163% | 48.20   | 0.1967% |
| 24'600    | 696.00                            | 2.8293% | 56.00   | 0.2276% |
| 24'700    | 702.00                            | 2.8421% | 56.25   | 0.2276% |
| 24'800    | 708.00                            | 2.8548% | 64.00   | 0.2581% |
| 24'900    | 714.00                            | 2.8675% | 64.25   | 0.2581% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 25'000    | 720.00                            | 2.8800% | 72.00   | 0.2880% |
| 25'100    | 726.00                            | 2.8924% | 72.30   | 0.2880% |
| 25'200    | 732.00                            | 2.9048% | 80.00   | 0.3175% |
| 25'300    | 738.00                            | 2.9170% | 80.30   | 0.3175% |
| 25'400    | 744.00                            | 2.9291% | 88.00   | 0.3465% |
| 25'500    | 750.00                            | 2.9412% | 88.35   | 0.3465% |
| 25'600    | 756.00                            | 2.9531% | 96.00   | 0.3750% |
| 25'700    | 762.00                            | 2.9650% | 96.40   | 0.3750% |
| 25'800    | 768.00                            | 2.9767% | 104.00  | 0.4031% |
| 25'900    | 774.00                            | 2.9884% | 104.40  | 0.4031% |
| 26'000    | 780.00                            | 3.0000% | 112.00  | 0.4308% |
| 26'100    | 786.00                            | 3.0115% | 112.45  | 0.4308% |
| 26'200    | 792.00                            | 3.0229% | 120.00  | 0.4580% |
| 26'300    | 798.00                            | 3.0342% | 120.45  | 0.4580% |
| 26'400    | 804.00                            | 3.0455% | 128.00  | 0.4848% |
| 26'500    | 810.00                            | 3.0566% | 128.50  | 0.4848% |
| 26'600    | 816.00                            | 3.0677% | 136.00  | 0.5113% |
| 26'700    | 822.00                            | 3.0787% | 136.50  | 0.5113% |
| 26'800    | 828.00                            | 3.0896% | 144.00  | 0.5373% |
| 26'900    | 834.00                            | 3.1004% | 144.55  | 0.5373% |
| 27'000    | 840.00                            | 3.1111% | 152.00  | 0.5630% |
| 27'100    | 846.00                            | 3.1218% | 152.55  | 0.5630% |
| 27'200    | 852.00                            | 3.1324% | 160.00  | 0.5882% |
| 27'300    | 858.00                            | 3.1429% | 160.60  | 0.5882% |
| 27'400    | 864.00                            | 3.1533% | 168.00  | 0.6131% |
| 27'500    | 870.00                            | 3.1636% | 168.60  | 0.6131% |
| 27'600    | 876.00                            | 3.1739% | 176.00  | 0.6377% |
| 27'700    | 882.00                            | 3.1841% | 176.65  | 0.6377% |
| 27'800    | 888.00                            | 3.1942% | 184.00  | 0.6619% |
| 27'900    | 894.00                            | 3.2043% | 184.65  | 0.6619% |
| 28'000    | 900.00                            | 3.2143% | 192.00  | 0.6857% |
| 28'100    | 906.00                            | 3.2242% | 192.70  | 0.6857% |
| 28'200    | 912.00                            | 3.2340% | 200.00  | 0.7092% |
| 28'300    | 918.00                            | 3.2438% | 200.70  | 0.7092% |
| 28'400    | 924.00                            | 3.2535% | 208.00  | 0.7324% |
| 28'500    | 930.00                            | 3.2632% | 208.75  | 0.7324% |
| 28'600    | 936.00                            | 3.2727% | 216.00  | 0.7552% |
| 28'700    | 942.00                            | 3.2822% | 216.75  | 0.7552% |
| 28'800    | 948.00                            | 3.2917% | 224.00  | 0.7778% |
| 28'900    | 954.00                            | 3.3010% | 224.80  | 0.7778% |
| 29'000    | 960.00                            | 3.3103% | 232.00  | 0.8000% |
| 29'100    | 966.00                            | 3.3196% | 232.80  | 0.8000% |
| 29'200    | 972.00                            | 3.3288% | 240.00  | 0.8219% |
| 29'300    | 978.00                            | 3.3379% | 240.80  | 0.8219% |
| 29'400    | 984.00                            | 3.3469% | 248.00  | 0.8435% |
| 29'500    | 990.00                            | 3.3559% | 248.85  | 0.8435% |
| 29'600    | 996.00                            | 3.3649% | 256.00  | 0.8649% |
| 29'700    | 1'002.00                          | 3.3737% | 256.85  | 0.8649% |
| 29'800    | 1'008.00                          | 3.3826% | 264.00  | 0.8859% |
| 29'900    | 1'014.00                          | 3.3913% | 264.90  | 0.8859% |



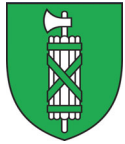
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 30'000    | 1'020.00                          | 3.4000% | 272.00  | 0.9067% |
| 30'100    | 1'026.00                          | 3.4086% | 272.90  | 0.9067% |
| 30'200    | 1'032.00                          | 3.4172% | 280.00  | 0.9272% |
| 30'300    | 1'038.00                          | 3.4257% | 280.95  | 0.9272% |
| 30'400    | 1'044.00                          | 3.4342% | 288.00  | 0.9474% |
| 30'500    | 1'050.00                          | 3.4426% | 288.95  | 0.9474% |
| 30'600    | 1'056.00                          | 3.4510% | 296.00  | 0.9673% |
| 30'700    | 1'062.00                          | 3.4593% | 296.95  | 0.9673% |
| 30'800    | 1'068.00                          | 3.4675% | 304.00  | 0.9870% |
| 30'900    | 1'074.00                          | 3.4757% | 305.00  | 0.9870% |
| 31'000    | 1'080.00                          | 3.4839% | 312.00  | 1.0065% |
| 31'100    | 1'086.00                          | 3.4920% | 313.00  | 1.0065% |
| 31'200    | 1'092.00                          | 3.5000% | 320.00  | 1.0256% |
| 31'300    | 1'098.00                          | 3.5080% | 321.05  | 1.0256% |
| 31'400    | 1'104.00                          | 3.5159% | 328.00  | 1.0446% |
| 31'500    | 1'110.00                          | 3.5238% | 329.05  | 1.0446% |
| 31'600    | 1'116.00                          | 3.5316% | 336.00  | 1.0633% |
| 31'700    | 1'122.00                          | 3.5394% | 337.05  | 1.0633% |
| 31'800    | 1'128.00                          | 3.5472% | 348.00  | 1.0943% |
| 31'900    | 1'134.00                          | 3.5549% | 349.10  | 1.0943% |
| 32'000    | 1'140.00                          | 3.5625% | 360.00  | 1.1250% |
| 32'100    | 1'146.00                          | 3.5701% | 361.15  | 1.1250% |
| 32'200    | 1'152.00                          | 3.5776% | 372.00  | 1.1553% |
| 32'300    | 1'158.00                          | 3.5851% | 373.15  | 1.1553% |
| 32'400    | 1'164.00                          | 3.5926% | 384.00  | 1.1852% |
| 32'500    | 1'170.00                          | 3.6000% | 385.20  | 1.1852% |
| 32'600    | 1'176.00                          | 3.6074% | 396.00  | 1.2147% |
| 32'700    | 1'182.00                          | 3.6147% | 397.20  | 1.2147% |
| 32'800    | 1'188.00                          | 3.6220% | 408.00  | 1.2439% |
| 32'900    | 1'194.00                          | 3.6292% | 409.25  | 1.2439% |
| 33'000    | 1'200.00                          | 3.6364% | 420.00  | 1.2727% |
| 33'100    | 1'206.00                          | 3.6435% | 421.25  | 1.2727% |
| 33'200    | 1'212.00                          | 3.6506% | 432.00  | 1.3012% |
| 33'300    | 1'218.00                          | 3.6577% | 433.30  | 1.3012% |
| 33'400    | 1'224.00                          | 3.6647% | 444.00  | 1.3293% |
| 33'500    | 1'230.00                          | 3.6716% | 445.35  | 1.3293% |
| 33'600    | 1'236.00                          | 3.6786% | 456.00  | 1.3571% |
| 33'700    | 1'242.00                          | 3.6855% | 457.35  | 1.3571% |
| 33'800    | 1'248.00                          | 3.6923% | 468.00  | 1.3846% |
| 33'900    | 1'256.00                          | 3.7050% | 469.40  | 1.3846% |
| 34'000    | 1'264.00                          | 3.7176% | 480.00  | 1.4118% |
| 34'100    | 1'272.00                          | 3.7302% | 481.40  | 1.4118% |
| 34'200    | 1'280.00                          | 3.7427% | 492.00  | 1.4386% |
| 34'300    | 1'288.00                          | 3.7551% | 493.45  | 1.4386% |
| 34'400    | 1'296.00                          | 3.7674% | 504.00  | 1.4651% |
| 34'500    | 1'304.00                          | 3.7797% | 505.45  | 1.4651% |
| 34'600    | 1'312.00                          | 3.7919% | 516.00  | 1.4913% |
| 34'700    | 1'320.00                          | 3.8040% | 517.50  | 1.4913% |
| 34'800    | 1'328.00                          | 3.8161% | 528.00  | 1.5172% |
| 34'900    | 1'336.00                          | 3.8281% | 529.50  | 1.5172% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 35'000    | 1'344.00                          | 3.8400% | 540.00  | 1.5429% |
| 35'100    | 1'352.00                          | 3.8519% | 541.55  | 1.5429% |
| 35'200    | 1'360.00                          | 3.8636% | 552.00  | 1.5682% |
| 35'300    | 1'368.00                          | 3.8754% | 553.55  | 1.5682% |
| 35'400    | 1'376.00                          | 3.8870% | 564.00  | 1.5932% |
| 35'500    | 1'384.00                          | 3.8986% | 565.60  | 1.5932% |
| 35'600    | 1'392.00                          | 3.9101% | 576.00  | 1.6180% |
| 35'700    | 1'400.00                          | 3.9216% | 577.60  | 1.6180% |
| 35'800    | 1'408.00                          | 3.9330% | 588.00  | 1.6425% |
| 35'900    | 1'416.00                          | 3.9443% | 589.65  | 1.6425% |
| 36'000    | 1'424.00                          | 3.9556% | 600.00  | 1.6667% |
| 36'100    | 1'432.00                          | 3.9668% | 601.65  | 1.6667% |
| 36'200    | 1'440.00                          | 3.9779% | 612.00  | 1.6906% |
| 36'300    | 1'448.00                          | 3.9890% | 613.70  | 1.6906% |
| 36'400    | 1'456.00                          | 4.0000% | 624.00  | 1.7143% |
| 36'500    | 1'464.00                          | 4.0110% | 625.70  | 1.7143% |
| 36'600    | 1'472.00                          | 4.0219% | 636.00  | 1.7377% |
| 36'700    | 1'480.00                          | 4.0327% | 637.75  | 1.7377% |
| 36'800    | 1'488.00                          | 4.0435% | 648.00  | 1.7609% |
| 36'900    | 1'496.00                          | 4.0542% | 649.75  | 1.7609% |
| 37'000    | 1'504.00                          | 4.0649% | 660.00  | 1.7838% |
| 37'100    | 1'512.00                          | 4.0755% | 661.80  | 1.7838% |
| 37'200    | 1'520.00                          | 4.0860% | 672.00  | 1.8065% |
| 37'300    | 1'528.00                          | 4.0965% | 673.80  | 1.8065% |
| 37'400    | 1'536.00                          | 4.1070% | 684.00  | 1.8289% |
| 37'500    | 1'544.00                          | 4.1173% | 685.85  | 1.8289% |
| 37'600    | 1'552.00                          | 4.1277% | 696.00  | 1.8511% |
| 37'700    | 1'560.00                          | 4.1379% | 697.85  | 1.8511% |
| 37'800    | 1'568.00                          | 4.1481% | 708.00  | 1.8730% |
| 37'900    | 1'576.00                          | 4.1583% | 709.85  | 1.8730% |
| 38'000    | 1'584.00                          | 4.1684% | 720.00  | 1.8947% |
| 38'100    | 1'592.00                          | 4.1785% | 721.90  | 1.8947% |
| 38'200    | 1'600.00                          | 4.1885% | 732.00  | 1.9162% |
| 38'300    | 1'608.00                          | 4.1984% | 733.90  | 1.9162% |
| 38'400    | 1'616.00                          | 4.2083% | 744.00  | 1.9375% |
| 38'500    | 1'624.00                          | 4.2182% | 745.95  | 1.9375% |
| 38'600    | 1'632.00                          | 4.2280% | 756.00  | 1.9585% |
| 38'700    | 1'640.00                          | 4.2377% | 757.95  | 1.9585% |
| 38'800    | 1'648.00                          | 4.2474% | 768.00  | 1.9794% |
| 38'900    | 1'656.00                          | 4.2571% | 770.00  | 1.9794% |
| 39'000    | 1'664.00                          | 4.2667% | 780.00  | 2.0000% |
| 39'100    | 1'672.00                          | 4.2762% | 782.00  | 2.0000% |
| 39'200    | 1'680.00                          | 4.2857% | 792.00  | 2.0204% |
| 39'300    | 1'688.00                          | 4.2952% | 794.00  | 2.0204% |
| 39'400    | 1'696.00                          | 4.3046% | 804.00  | 2.0406% |
| 39'500    | 1'704.00                          | 4.3139% | 806.05  | 2.0406% |
| 39'600    | 1'712.00                          | 4.3232% | 816.00  | 2.0606% |
| 39'700    | 1'720.00                          | 4.3325% | 818.05  | 2.0606% |
| 39'800    | 1'728.00                          | 4.3417% | 828.00  | 2.0804% |
| 39'900    | 1'736.00                          | 4.3509% | 830.10  | 2.0804% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 40'000    | 1'744.00                          | 4.3600% | 840.00  | 2.1000% |
| 40'100    | 1'752.00                          | 4.3691% | 842.10  | 2.1000% |
| 40'200    | 1'760.00                          | 4.3781% | 852.00  | 2.1194% |
| 40'300    | 1'768.00                          | 4.3871% | 854.10  | 2.1194% |
| 40'400    | 1'776.00                          | 4.3960% | 864.00  | 2.1386% |
| 40'500    | 1'784.00                          | 4.4049% | 866.15  | 2.1386% |
| 40'600    | 1'792.00                          | 4.4138% | 876.00  | 2.1576% |
| 40'700    | 1'800.00                          | 4.4226% | 878.15  | 2.1576% |
| 40'800    | 1'808.00                          | 4.4314% | 888.00  | 2.1765% |
| 40'900    | 1'816.00                          | 4.4401% | 890.20  | 2.1765% |
| 41'000    | 1'824.00                          | 4.4488% | 900.00  | 2.1951% |
| 41'100    | 1'832.00                          | 4.4574% | 902.20  | 2.1951% |
| 41'200    | 1'840.00                          | 4.4660% | 912.00  | 2.2136% |
| 41'300    | 1'848.00                          | 4.4746% | 914.20  | 2.2136% |
| 41'400    | 1'856.00                          | 4.4831% | 924.00  | 2.2319% |
| 41'500    | 1'864.00                          | 4.4916% | 926.25  | 2.2319% |
| 41'600    | 1'872.00                          | 4.5000% | 936.00  | 2.2500% |
| 41'700    | 1'880.00                          | 4.5084% | 938.25  | 2.2500% |
| 41'800    | 1'888.00                          | 4.5167% | 948.00  | 2.2679% |
| 41'900    | 1'896.00                          | 4.5251% | 950.25  | 2.2679% |
| 42'000    | 1'904.00                          | 4.5333% | 960.00  | 2.2857% |
| 42'100    | 1'912.00                          | 4.5416% | 962.30  | 2.2857% |
| 42'200    | 1'920.00                          | 4.5498% | 972.00  | 2.3033% |
| 42'300    | 1'928.00                          | 4.5579% | 974.30  | 2.3033% |
| 42'400    | 1'936.00                          | 4.5660% | 984.00  | 2.3208% |
| 42'500    | 1'944.00                          | 4.5741% | 986.30  | 2.3208% |
| 42'600    | 1'952.00                          | 4.5822% | 996.00  | 2.3380% |
| 42'700    | 1'960.00                          | 4.5902% | 998.35  | 2.3380% |
| 42'800    | 1'968.00                          | 4.5981% | 1'008.00                                      | 2.3551% |
| 42'900    | 1'976.00                          | 4.6061% | 1'010.35                                      | 2.3551% |
| 43'000    | 1'984.00                          | 4.6140% | 1'020.00                                      | 2.3721% |
| 43'100    | 1'992.00                          | 4.6218% | 1'022.35                                      | 2.3721% |
| 43'200    | 2'000.00                          | 4.6296% | 1'032.00                                      | 2.3889% |
| 43'300    | 2'008.00                          | 4.6374% | 1'034.40                                      | 2.3889% |
| 43'400    | 2'016.00                          | 4.6452% | 1'044.00                                      | 2.4055% |
| 43'500    | 2'024.00                          | 4.6529% | 1'046.40                                      | 2.4055% |
| 43'600    | 2'032.00                          | 4.6606% | 1'056.00                                      | 2.4220% |
| 43'700    | 2'040.00                          | 4.6682% | 1'058.40                                      | 2.4220% |
| 43'800    | 2'048.00                          | 4.6758% | 1'068.00                                      | 2.4384% |
| 43'900    | 2'056.00                          | 4.6834% | 1'070.45                                      | 2.4384% |
| 44'000    | 2'064.00                          | 4.6909% | 1'080.00                                      | 2.4545% |
| 44'100    | 2'072.00                          | 4.6984% | 1'082.45                                      | 2.4545% |
| 44'200    | 2'080.00                          | 4.7059% | 1'092.00                                      | 2.4706% |
| 44'300    | 2'088.00                          | 4.7133% | 1'094.45                                      | 2.4706% |
| 44'400    | 2'096.00                          | 4.7207% | 1'104.00                                      | 2.4865% |
| 44'500    | 2'104.00                          | 4.7281% | 1'106.50                                      | 2.4865% |
| 44'600    | 2'112.00                          | 4.7354% | 1'116.00                                      | 2.5022% |
| 44'700    | 2'120.00                          | 4.7427% | 1'118.50                                      | 2.5022% |
| 44'800    | 2'128.00                          | 4.7500% | 1'128.00                                      | 2.5179% |
| 44'900    | 2'136.00                          | 4.7572% | 1'130.50                                      | 2.5179% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 45'000    | 2'144.00                          | 4.7644% | 1'140.00                                      | 2.5333% |
| 45'100    | 2'152.00                          | 4.7716% | 1'142.55                                      | 2.5333% |
| 45'200    | 2'160.00                          | 4.7788% | 1'152.00                                      | 2.5487% |
| 45'300    | 2'168.00                          | 4.7859% | 1'154.55                                      | 2.5487% |
| 45'400    | 2'176.00                          | 4.7930% | 1'164.00                                      | 2.5639% |
| 45'500    | 2'184.00                          | 4.8000% | 1'166.55                                      | 2.5639% |
| 45'600    | 2'192.00                          | 4.8070% | 1'176.00                                      | 2.5789% |
| 45'700    | 2'200.00                          | 4.8140% | 1'178.60                                      | 2.5789% |
| 45'800    | 2'208.00                          | 4.8210% | 1'188.00                                      | 2.5939% |
| 45'900    | 2'216.00                          | 4.8279% | 1'190.60                                      | 2.5939% |
| 46'000    | 2'224.00                          | 4.8348% | 1'200.00                                      | 2.6087% |
| 46'100    | 2'232.00                          | 4.8416% | 1'202.60                                      | 2.6087% |
| 46'200    | 2'240.00                          | 4.8485% | 1'212.00                                      | 2.6234% |
| 46'300    | 2'248.00                          | 4.8553% | 1'214.60                                      | 2.6234% |
| 46'400    | 2'256.00                          | 4.8621% | 1'224.00                                      | 2.6379% |
| 46'500    | 2'264.00                          | 4.8688% | 1'226.65                                      | 2.6379% |
| 46'600    | 2'272.00                          | 4.8755% | 1'236.00                                      | 2.6524% |
| 46'700    | 2'280.00                          | 4.8822% | 1'238.65                                      | 2.6524% |
| 46'800    | 2'288.00                          | 4.8889% | 1'248.00                                      | 2.6667% |
| 46'900    | 2'296.00                          | 4.8955% | 1'250.65                                      | 2.6667% |
| 47'000    | 2'304.00                          | 4.9021% | 1'260.00                                      | 2.6809% |
| 47'100    | 2'312.00                          | 4.9087% | 1'262.70                                      | 2.6809% |
| 47'200    | 2'320.00                          | 4.9153% | 1'272.00                                      | 2.6949% |
| 47'300    | 2'328.00                          | 4.9218% | 1'274.70                                      | 2.6949% |
| 47'400    | 2'336.00                          | 4.9283% | 1'284.00                                      | 2.7089% |
| 47'500    | 2'344.00                          | 4.9347% | 1'286.70                                      | 2.7089% |
| 47'600    | 2'352.00                          | 4.9412% | 1'296.00                                      | 2.7227% |
| 47'700    | 2'360.00                          | 4.9476% | 1'298.70                                      | 2.7227% |
| 47'800    | 2'368.00                          | 4.9540% | 1'308.00                                      | 2.7364% |
| 47'900    | 2'376.00                          | 4.9603% | 1'310.75                                      | 2.7364% |
| 48'000    | 2'384.00                          | 4.9667% | 1'320.00                                      | 2.7500% |
| 48'100    | 2'392.00                          | 4.9730% | 1'322.75                                      | 2.7500% |
| 48'200    | 2'400.00                          | 4.9793% | 1'332.00                                      | 2.7635% |
| 48'300    | 2'408.00                          | 4.9855% | 1'334.75                                      | 2.7635% |
| 48'400    | 2'416.00                          | 4.9917% | 1'344.00                                      | 2.7769% |
| 48'500    | 2'424.00                          | 4.9979% | 1'346.80                                      | 2.7769% |
| 48'600    | 2'432.00                          | 5.0041% | 1'356.00                                      | 2.7901% |
| 48'700    | 2'440.00                          | 5.0103% | 1'358.80                                      | 2.7901% |
| 48'800    | 2'448.00                          | 5.0164% | 1'368.00                                      | 2.8033% |
| 48'900    | 2'456.00                          | 5.0225% | 1'370.80                                      | 2.8033% |
| 49'000    | 2'464.00                          | 5.0286% | 1'380.00                                      | 2.8163% |
| 49'100    | 2'472.00                          | 5.0346% | 1'382.80                                      | 2.8163% |
| 49'200    | 2'480.00                          | 5.0407% | 1'392.00                                      | 2.8293% |
| 49'300    | 2'488.00                          | 5.0467% | 1'394.85                                      | 2.8293% |
| 49'400    | 2'496.00                          | 5.0526% | 1'404.00                                      | 2.8421% |
| 49'500    | 2'504.00                          | 5.0586% | 1'406.85                                      | 2.8421% |
| 49'600    | 2'512.00                          | 5.0645% | 1'416.00                                      | 2.8548% |
| 49'700    | 2'520.00                          | 5.0704% | 1'418.85                                      | 2.8548% |
| 49'800    | 2'528.00                          | 5.0763% | 1'428.00                                      | 2.8675% |
| 49'900    | 2'536.00                          | 5.0822% | 1'430.85                                      | 2.8675% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 50'000    | 2'544.00                          | 5.0880% | 1'440.00                                      | 2.8800% |
| 50'100    | 2'552.00                          | 5.0938% | 1'442.90                                      | 2.8800% |
| 50'200    | 2'560.00                          | 5.0996% | 1'452.00                                      | 2.8924% |
| 50'300    | 2'568.00                          | 5.1054% | 1'454.90                                      | 2.8924% |
| 50'400    | 2'576.00                          | 5.1111% | 1'464.00                                      | 2.9048% |
| 50'500    | 2'584.00                          | 5.1168% | 1'466.90                                      | 2.9048% |
| 50'600    | 2'592.00                          | 5.1225% | 1'476.00                                      | 2.9170% |
| 50'700    | 2'600.00                          | 5.1282% | 1'478.90                                      | 2.9170% |
| 50'800    | 2'608.00                          | 5.1339% | 1'488.00                                      | 2.9291% |
| 50'900    | 2'616.00                          | 5.1395% | 1'490.95                                      | 2.9291% |
| 51'000    | 2'624.00                          | 5.1451% | 1'500.00                                      | 2.9412% |
| 51'100    | 2'632.00                          | 5.1507% | 1'502.95                                      | 2.9412% |
| 51'200    | 2'640.00                          | 5.1563% | 1'512.00                                      | 2.9531% |
| 51'300    | 2'648.00                          | 5.1618% | 1'514.95                                      | 2.9531% |
| 51'400    | 2'656.00                          | 5.1673% | 1'524.00                                      | 2.9650% |
| 51'500    | 2'664.00                          | 5.1728% | 1'526.95                                      | 2.9650% |
| 51'600    | 2'672.00                          | 5.1783% | 1'536.00                                      | 2.9767% |
| 51'700    | 2'680.00                          | 5.1838% | 1'539.00                                      | 2.9767% |
| 51'800    | 2'688.00                          | 5.1892% | 1'548.00                                      | 2.9884% |
| 51'900    | 2'696.00                          | 5.1946% | 1'551.00                                      | 2.9884% |
| 52'000    | 2'704.00                          | 5.2000% | 1'560.00                                      | 3.0000% |
| 52'100    | 2'712.00                          | 5.2054% | 1'563.00                                      | 3.0000% |
| 52'200    | 2'720.00                          | 5.2107% | 1'572.00                                      | 3.0115% |
| 52'300    | 2'728.00                          | 5.2161% | 1'575.00                                      | 3.0115% |
| 52'400    | 2'736.00                          | 5.2214% | 1'584.00                                      | 3.0229% |
| 52'500    | 2'744.00                          | 5.2267% | 1'587.00                                      | 3.0229% |
| 52'600    | 2'752.00                          | 5.2319% | 1'596.00                                      | 3.0342% |
| 52'700    | 2'760.00                          | 5.2372% | 1'599.05                                      | 3.0342% |
| 52'800    | 2'768.00                          | 5.2424% | 1'608.00                                      | 3.0455% |
| 52'900    | 2'776.00                          | 5.2476% | 1'611.05                                      | 3.0455% |
| 53'000    | 2'784.00                          | 5.2528% | 1'620.00                                      | 3.0566% |
| 53'100    | 2'792.00                          | 5.2580% | 1'623.05                                      | 3.0566% |
| 53'200    | 2'800.00                          | 5.2632% | 1'632.00                                      | 3.0677% |
| 53'300    | 2'808.00                          | 5.2683% | 1'635.05                                      | 3.0677% |
| 53'400    | 2'816.00                          | 5.2734% | 1'644.00                                      | 3.0787% |
| 53'500    | 2'824.00                          | 5.2785% | 1'647.10                                      | 3.0787% |
| 53'600    | 2'832.00                          | 5.2836% | 1'656.00                                      | 3.0896% |
| 53'700    | 2'840.00                          | 5.2886% | 1'659.10                                      | 3.0896% |
| 53'800    | 2'848.00                          | 5.2937% | 1'668.00                                      | 3.1004% |
| 53'900    | 2'856.00                          | 5.2987% | 1'671.10                                      | 3.1004% |
| 54'000    | 2'864.00                          | 5.3037% | 1'680.00                                      | 3.1111% |
| 54'100    | 2'872.00                          | 5.3087% | 1'683.10                                      | 3.1111% |
| 54'200    | 2'880.00                          | 5.3137% | 1'692.00                                      | 3.1218% |
| 54'300    | 2'888.00                          | 5.3186% | 1'695.10                                      | 3.1218% |
| 54'400    | 2'896.00                          | 5.3235% | 1'704.00                                      | 3.1324% |
| 54'500    | 2'904.00                          | 5.3284% | 1'707.15                                      | 3.1324% |
| 54'600    | 2'912.00                          | 5.3333% | 1'716.00                                      | 3.1429% |
| 54'700    | 2'920.00                          | 5.3382% | 1'719.15                                      | 3.1429% |
| 54'800    | 2'928.00                          | 5.3431% | 1'728.00                                      | 3.1533% |
| 54'900    | 2'936.00                          | 5.3479% | 1'731.15                                      | 3.1533% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 55'000    | 2'944.00                          | 5.3527% | 1'740.00                                      | 3.1636% |
| 55'100    | 2'952.00                          | 5.3575% | 1'743.15                                      | 3.1636% |
| 55'200    | 2'960.00                          | 5.3623% | 1'752.00                                      | 3.1739% |
| 55'300    | 2'968.00                          | 5.3671% | 1'755.15                                      | 3.1739% |
| 55'400    | 2'976.00                          | 5.3718% | 1'764.00                                      | 3.1841% |
| 55'500    | 2'984.00                          | 5.3766% | 1'767.20                                      | 3.1841% |
| 55'600    | 2'992.00                          | 5.3813% | 1'776.00                                      | 3.1942% |
| 55'700    | 3'000.00                          | 5.3860% | 1'779.20                                      | 3.1942% |
| 55'800    | 3'008.00                          | 5.3907% | 1'788.00                                      | 3.2043% |
| 55'900    | 3'016.00                          | 5.3953% | 1'791.20                                      | 3.2043% |
| 56'000    | 3'024.00                          | 5.4000% | 1'800.00                                      | 3.2143% |
| 56'100    | 3'032.00                          | 5.4046% | 1'803.20                                      | 3.2143% |
| 56'200    | 3'040.00                          | 5.4093% | 1'812.00                                      | 3.2242% |
| 56'300    | 3'048.00                          | 5.4139% | 1'815.20                                      | 3.2242% |
| 56'400    | 3'056.00                          | 5.4184% | 1'824.00                                      | 3.2340% |
| 56'500    | 3'064.00                          | 5.4230% | 1'827.25                                      | 3.2340% |
| 56'600    | 3'072.00                          | 5.4276% | 1'836.00                                      | 3.2438% |
| 56'700    | 3'080.00                          | 5.4321% | 1'839.25                                      | 3.2438% |
| 56'800    | 3'088.00                          | 5.4366% | 1'848.00                                      | 3.2535% |
| 56'900    | 3'096.00                          | 5.4411% | 1'851.25                                      | 3.2535% |
| 57'000    | 3'104.00                          | 5.4456% | 1'860.00                                      | 3.2632% |
| 57'100    | 3'112.00                          | 5.4501% | 1'863.25                                      | 3.2632% |
| 57'200    | 3'120.00                          | 5.4545% | 1'872.00                                      | 3.2727% |
| 57'300    | 3'128.00                          | 5.4590% | 1'875.25                                      | 3.2727% |
| 57'400    | 3'136.00                          | 5.4634% | 1'884.00                                      | 3.2822% |
| 57'500    | 3'144.00                          | 5.4678% | 1'887.30                                      | 3.2822% |
| 57'600    | 3'152.00                          | 5.4722% | 1'896.00                                      | 3.2917% |
| 57'700    | 3'160.00                          | 5.4766% | 1'899.30                                      | 3.2917% |
| 57'800    | 3'168.00                          | 5.4810% | 1'908.00                                      | 3.3010% |
| 57'900    | 3'176.00                          | 5.4853% | 1'911.30                                      | 3.3010% |
| 58'000    | 3'184.00                          | 5.4897% | 1'920.00                                      | 3.3103% |
| 58'100    | 3'192.00                          | 5.4940% | 1'923.30                                      | 3.3103% |
| 58'200    | 3'200.00                          | 5.4983% | 1'932.00                                      | 3.3196% |
| 58'300    | 3'208.00                          | 5.5026% | 1'935.30                                      | 3.3196% |
| 58'400    | 3'216.00                          | 5.5068% | 1'944.00                                      | 3.3288% |
| 58'500    | 3'224.00                          | 5.5111% | 1'947.35                                      | 3.3288% |
| 58'600    | 3'232.00                          | 5.5154% | 1'956.00                                      | 3.3379% |
| 58'700    | 3'240.00                          | 5.5196% | 1'959.35                                      | 3.3379% |
| 58'800    | 3'248.00                          | 5.5238% | 1'968.00                                      | 3.3469% |
| 58'900    | 3'256.00                          | 5.5280% | 1'971.35                                      | 3.3469% |
| 59'000    | 3'264.00                          | 5.5322% | 1'980.00                                      | 3.3559% |
| 59'100    | 3'272.00                          | 5.5364% | 1'983.35                                      | 3.3559% |
| 59'200    | 3'280.00                          | 5.5405% | 1'992.00                                      | 3.3649% |
| 59'300    | 3'288.00                          | 5.5447% | 1'995.35                                      | 3.3649% |
| 59'400    | 3'296.00                          | 5.5488% | 2'004.00                                      | 3.3737% |
| 59'500    | 3'304.00                          | 5.5529% | 2'007.35                                      | 3.3737% |
| 59'600    | 3'312.00                          | 5.5570% | 2'016.00                                      | 3.3826% |
| 59'700    | 3'320.00                          | 5.5611% | 2'019.40                                      | 3.3826% |
| 59'800    | 3'328.00                          | 5.5652% | 2'028.00                                      | 3.3913% |
| 59'900    | 3'336.00                          | 5.5693% | 2'031.40                                      | 3.3913% |



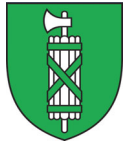
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 60'000    | 3'344.00                          | 5.5733% | 2'040.00                                      | 3.4000% |
| 60'100    | 3'352.00                          | 5.5774% | 2'043.40                                      | 3.4000% |
| 60'200    | 3'360.00                          | 5.5814% | 2'052.00                                      | 3.4086% |
| 60'300    | 3'369.20                          | 5.5874% | 2'055.40                                      | 3.4086% |
| 60'400    | 3'378.40                          | 5.5934% | 2'064.00                                      | 3.4172% |
| 60'500    | 3'387.60                          | 5.5993% | 2'067.40                                      | 3.4172% |
| 60'600    | 3'396.80                          | 5.6053% | 2'076.00                                      | 3.4257% |
| 60'700    | 3'406.00                          | 5.6112% | 2'079.45                                      | 3.4257% |
| 60'800    | 3'415.20                          | 5.6171% | 2'088.00                                      | 3.4342% |
| 60'900    | 3'424.40                          | 5.6230% | 2'091.45                                      | 3.4342% |
| 61'000    | 3'433.60                          | 5.6289% | 2'100.00                                      | 3.4426% |
| 61'100    | 3'442.80                          | 5.6347% | 2'103.45                                      | 3.4426% |
| 61'200    | 3'452.00                          | 5.6405% | 2'112.00                                      | 3.4510% |
| 61'300    | 3'461.20                          | 5.6463% | 2'115.45                                      | 3.4510% |
| 61'400    | 3'470.40                          | 5.6521% | 2'124.00                                      | 3.4593% |
| 61'500    | 3'479.60                          | 5.6579% | 2'127.45                                      | 3.4593% |
| 61'600    | 3'488.80                          | 5.6636% | 2'136.00                                      | 3.4675% |
| 61'700    | 3'498.00                          | 5.6694% | 2'139.45                                      | 3.4675% |
| 61'800    | 3'507.20                          | 5.6751% | 2'148.00                                      | 3.4757% |
| 61'900    | 3'516.40                          | 5.6808% | 2'151.50                                      | 3.4757% |
| 62'000    | 3'525.60                          | 5.6865% | 2'160.00                                      | 3.4839% |
| 62'100    | 3'534.80                          | 5.6921% | 2'163.50                                      | 3.4839% |
| 62'200    | 3'544.00                          | 5.6977% | 2'172.00                                      | 3.4920% |
| 62'300    | 3'553.20                          | 5.7034% | 2'175.50                                      | 3.4920% |
| 62'400    | 3'562.40                          | 5.7090% | 2'184.00                                      | 3.5000% |
| 62'500    | 3'571.60                          | 5.7146% | 2'187.50                                      | 3.5000% |
| 62'600    | 3'580.80                          | 5.7201% | 2'196.00                                      | 3.5080% |
| 62'700    | 3'590.00                          | 5.7257% | 2'199.50                                      | 3.5080% |
| 62'800    | 3'599.20                          | 5.7312% | 2'208.00                                      | 3.5159% |
| 62'900    | 3'608.40                          | 5.7367% | 2'211.50                                      | 3.5159% |
| 63'000    | 3'617.60                          | 5.7422% | 2'220.00                                      | 3.5238% |
| 63'100    | 3'626.80                          | 5.7477% | 2'223.50                                      | 3.5238% |
| 63'200    | 3'636.00                          | 5.7532% | 2'232.00                                      | 3.5316% |
| 63'300    | 3'645.20                          | 5.7586% | 2'235.55                                      | 3.5316% |
| 63'400    | 3'654.40                          | 5.7640% | 2'244.00                                      | 3.5394% |
| 63'500    | 3'663.60                          | 5.7694% | 2'247.55                                      | 3.5394% |
| 63'600    | 3'672.80                          | 5.7748% | 2'256.00                                      | 3.5472% |
| 63'700    | 3'682.00                          | 5.7802% | 2'259.55                                      | 3.5472% |
| 63'800    | 3'691.20                          | 5.7856% | 2'268.00                                      | 3.5549% |
| 63'900    | 3'700.40                          | 5.7909% | 2'271.55                                      | 3.5549% |
| 64'000    | 3'709.60                          | 5.7963% | 2'280.00                                      | 3.5625% |
| 64'100    | 3'718.80                          | 5.8016% | 2'283.55                                      | 3.5625% |
| 64'200    | 3'728.00                          | 5.8069% | 2'292.00                                      | 3.5701% |
| 64'300    | 3'737.20                          | 5.8121% | 2'295.55                                      | 3.5701% |
| 64'400    | 3'746.40                          | 5.8174% | 2'304.00                                      | 3.5776% |
| 64'500    | 3'755.60                          | 5.8226% | 2'307.60                                      | 3.5776% |
| 64'600    | 3'764.80                          | 5.8279% | 2'316.00                                      | 3.5851% |
| 64'700    | 3'774.00                          | 5.8331% | 2'319.60                                      | 3.5851% |
| 64'800    | 3'783.20                          | 5.8383% | 2'328.00                                      | 3.5926% |
| 64'900    | 3'792.40                          | 5.8435% | 2'331.60                                      | 3.5926% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 65'000    | 3'801.60                          | 5.8486% | 2'340.00                                      | 3.6000% |
| 65'100    | 3'810.80                          | 5.8538% | 2'343.60                                      | 3.6000% |
| 65'200    | 3'820.00                          | 5.8589% | 2'352.00                                      | 3.6074% |
| 65'300    | 3'829.20                          | 5.8640% | 2'355.60                                      | 3.6074% |
| 65'400    | 3'838.40                          | 5.8691% | 2'364.00                                      | 3.6147% |
| 65'500    | 3'847.60                          | 5.8742% | 2'367.60                                      | 3.6147% |
| 65'600    | 3'856.80                          | 5.8793% | 2'376.00                                      | 3.6220% |
| 65'700    | 3'866.00                          | 5.8843% | 2'379.60                                      | 3.6220% |
| 65'800    | 3'875.20                          | 5.8894% | 2'388.00                                      | 3.6292% |
| 65'900    | 3'884.40                          | 5.8944% | 2'391.65                                      | 3.6292% |
| 66'000    | 3'893.60                          | 5.8994% | 2'400.00                                      | 3.6364% |
| 66'100    | 3'902.80                          | 5.9044% | 2'403.65                                      | 3.6364% |
| 66'200    | 3'912.00                          | 5.9094% | 2'412.00                                      | 3.6435% |
| 66'300    | 3'921.20                          | 5.9143% | 2'415.65                                      | 3.6435% |
| 66'400    | 3'930.40                          | 5.9193% | 2'424.00                                      | 3.6506% |
| 66'500    | 3'939.60                          | 5.9242% | 2'427.65                                      | 3.6506% |
| 66'600    | 3'948.80                          | 5.9291% | 2'436.00                                      | 3.6577% |
| 66'700    | 3'958.00                          | 5.9340% | 2'439.65                                      | 3.6577% |
| 66'800    | 3'967.20                          | 5.9389% | 2'448.00                                      | 3.6647% |
| 66'900    | 3'976.40                          | 5.9438% | 2'451.65                                      | 3.6647% |
| 67'000    | 3'985.60                          | 5.9487% | 2'460.00                                      | 3.6716% |
| 67'100    | 3'994.80                          | 5.9535% | 2'463.65                                      | 3.6716% |
| 67'200    | 4'004.00                          | 5.9583% | 2'472.00                                      | 3.6786% |
| 67'300    | 4'013.20                          | 5.9632% | 2'475.70                                      | 3.6786% |
| 67'400    | 4'022.40                          | 5.9680% | 2'484.00                                      | 3.6855% |
| 67'500    | 4'031.60                          | 5.9727% | 2'487.70                                      | 3.6855% |
| 67'600    | 4'040.80                          | 5.9775% | 2'496.00                                      | 3.6923% |
| 67'700    | 4'050.00                          | 5.9823% | 2'499.70                                      | 3.6923% |
| 67'800    | 4'059.20                          | 5.9870% | 2'512.00                                      | 3.7050% |
| 67'900    | 4'068.40                          | 5.9918% | 2'515.70                                      | 3.7050% |
| 68'000    | 4'077.60                          | 5.9965% | 2'528.00                                      | 3.7176% |
| 68'100    | 4'086.80                          | 6.0012% | 2'531.70                                      | 3.7176% |
| 68'200    | 4'096.00                          | 6.0059% | 2'544.00                                      | 3.7302% |
| 68'300    | 4'105.20                          | 6.0105% | 2'547.75                                      | 3.7302% |
| 68'400    | 4'114.40                          | 6.0152% | 2'560.00                                      | 3.7427% |
| 68'500    | 4'123.60                          | 6.0199% | 2'563.75                                      | 3.7427% |
| 68'600    | 4'132.80                          | 6.0245% | 2'576.00                                      | 3.7551% |
| 68'700    | 4'142.00                          | 6.0291% | 2'579.75                                      | 3.7551% |
| 68'800    | 4'151.20                          | 6.0337% | 2'592.00                                      | 3.7674% |
| 68'900    | 4'160.40                          | 6.0383% | 2'595.75                                      | 3.7674% |
| 69'000    | 4'169.60                          | 6.0429% | 2'608.00                                      | 3.7797% |
| 69'100    | 4'178.80                          | 6.0475% | 2'611.80                                      | 3.7797% |
| 69'200    | 4'188.00                          | 6.0520% | 2'624.00                                      | 3.7919% |
| 69'300    | 4'197.20                          | 6.0566% | 2'627.80                                      | 3.7919% |
| 69'400    | 4'206.40                          | 6.0611% | 2'640.00                                      | 3.8040% |
| 69'500    | 4'215.60                          | 6.0656% | 2'643.80                                      | 3.8040% |
| 69'600    | 4'224.80                          | 6.0701% | 2'656.00                                      | 3.8161% |
| 69'700    | 4'234.00                          | 6.0746% | 2'659.80                                      | 3.8161% |
| 69'800    | 4'243.20                          | 6.0791% | 2'672.00                                      | 3.8281% |
| 69'900    | 4'252.40                          | 6.0835% | 2'675.85                                      | 3.8281% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 70'000    | 4'261.60                          | 6.0880% | 2'688.00                                      | 3.8400% |
| 70'100    | 4'270.80                          | 6.0924% | 2'691.85                                      | 3.8400% |
| 70'200    | 4'280.00                          | 6.0969% | 2'704.00                                      | 3.8519% |
| 70'300    | 4'289.20                          | 6.1013% | 2'707.85                                      | 3.8519% |
| 70'400    | 4'298.40                          | 6.1057% | 2'720.00                                      | 3.8636% |
| 70'500    | 4'307.60                          | 6.1101% | 2'723.85                                      | 3.8636% |
| 70'600    | 4'316.80                          | 6.1144% | 2'736.00                                      | 3.8754% |
| 70'700    | 4'326.00                          | 6.1188% | 2'739.90                                      | 3.8754% |
| 70'800    | 4'335.20                          | 6.1232% | 2'752.00                                      | 3.8870% |
| 70'900    | 4'344.40                          | 6.1275% | 2'755.90                                      | 3.8870% |
| 71'000    | 4'353.60                          | 6.1318% | 2'768.00                                      | 3.8986% |
| 71'100    | 4'362.80                          | 6.1361% | 2'771.90                                      | 3.8986% |
| 71'200    | 4'372.00                          | 6.1404% | 2'784.00                                      | 3.9101% |
| 71'300    | 4'381.20                          | 6.1447% | 2'787.90                                      | 3.9101% |
| 71'400    | 4'390.40                          | 6.1490% | 2'800.00                                      | 3.9216% |
| 71'500    | 4'399.60                          | 6.1533% | 2'803.90                                      | 3.9216% |
| 71'600    | 4'408.80                          | 6.1575% | 2'816.00                                      | 3.9330% |
| 71'700    | 4'418.00                          | 6.1618% | 2'819.95                                      | 3.9330% |
| 71'800    | 4'427.20                          | 6.1660% | 2'832.00                                      | 3.9443% |
| 71'900    | 4'436.40                          | 6.1702% | 2'835.95                                      | 3.9443% |
| 72'000    | 4'445.60                          | 6.1744% | 2'848.00                                      | 3.9556% |
| 72'100    | 4'454.80                          | 6.1786% | 2'851.95                                      | 3.9556% |
| 72'200    | 4'464.00                          | 6.1828% | 2'864.00                                      | 3.9668% |
| 72'300    | 4'473.20                          | 6.1870% | 2'867.95                                      | 3.9668% |
| 72'400    | 4'482.40                          | 6.1912% | 2'880.00                                      | 3.9779% |
| 72'500    | 4'491.60                          | 6.1953% | 2'884.00                                      | 3.9779% |
| 72'600    | 4'500.80                          | 6.1994% | 2'896.00                                      | 3.9890% |
| 72'700    | 4'510.00                          | 6.2036% | 2'900.00                                      | 3.9890% |
| 72'800    | 4'519.20                          | 6.2077% | 2'912.00                                      | 4.0000% |
| 72'900    | 4'528.40                          | 6.2118% | 2'916.00                                      | 4.0000% |
| 73'000    | 4'537.60                          | 6.2159% | 2'928.00                                      | 4.0110% |
| 73'100    | 4'546.80                          | 6.2200% | 2'932.00                                      | 4.0110% |
| 73'200    | 4'556.00                          | 6.2240% | 2'944.00                                      | 4.0219% |
| 73'300    | 4'565.20                          | 6.2281% | 2'948.00                                      | 4.0219% |
| 73'400    | 4'574.40                          | 6.2322% | 2'960.00                                      | 4.0327% |
| 73'500    | 4'583.60                          | 6.2362% | 2'964.05                                      | 4.0327% |
| 73'600    | 4'592.80                          | 6.2402% | 2'976.00                                      | 4.0435% |
| 73'700    | 4'602.00                          | 6.2442% | 2'980.05                                      | 4.0435% |
| 73'800    | 4'611.20                          | 6.2482% | 2'992.00                                      | 4.0542% |
| 73'900    | 4'620.40                          | 6.2522% | 2'996.05                                      | 4.0542% |
| 74'000    | 4'629.60                          | 6.2562% | 3'008.00                                      | 4.0649% |
| 74'100    | 4'638.80                          | 6.2602% | 3'012.05                                      | 4.0649% |
| 74'200    | 4'648.00                          | 6.2642% | 3'024.00                                      | 4.0755% |
| 74'300    | 4'657.20                          | 6.2681% | 3'028.10                                      | 4.0755% |
| 74'400    | 4'666.40                          | 6.2720% | 3'040.00                                      | 4.0860% |
| 74'500    | 4'675.60                          | 6.2760% | 3'044.10                                      | 4.0860% |
| 74'600    | 4'684.80                          | 6.2799% | 3'056.00                                      | 4.0965% |
| 74'700    | 4'694.00                          | 6.2838% | 3'060.10                                      | 4.0965% |
| 74'800    | 4'703.20                          | 6.2877% | 3'072.00                                      | 4.1070% |
| 74'900    | 4'712.40                          | 6.2916% | 3'076.10                                      | 4.1070% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 75'000    | 4'721.60                          | 6.2955% | 3'088.00                                      | 4.1173% |
| 75'100    | 4'730.80                          | 6.2993% | 3'092.10                                      | 4.1173% |
| 75'200    | 4'740.00                          | 6.3032% | 3'104.00                                      | 4.1277% |
| 75'300    | 4'749.20                          | 6.3070% | 3'108.15                                      | 4.1277% |
| 75'400    | 4'758.40                          | 6.3109% | 3'120.00                                      | 4.1379% |
| 75'500    | 4'767.60                          | 6.3147% | 3'124.15                                      | 4.1379% |
| 75'600    | 4'776.80                          | 6.3185% | 3'136.00                                      | 4.1481% |
| 75'700    | 4'786.00                          | 6.3223% | 3'140.15                                      | 4.1481% |
| 75'800    | 4'795.20                          | 6.3261% | 3'152.00                                      | 4.1583% |
| 75'900    | 4'804.40                          | 6.3299% | 3'156.15                                      | 4.1583% |
| 76'000    | 4'813.60                          | 6.3337% | 3'168.00                                      | 4.1684% |
| 76'100    | 4'822.80                          | 6.3375% | 3'172.15                                      | 4.1684% |
| 76'200    | 4'832.00                          | 6.3412% | 3'184.00                                      | 4.1785% |
| 76'300    | 4'841.20                          | 6.3450% | 3'188.20                                      | 4.1785% |
| 76'400    | 4'850.40                          | 6.3487% | 3'200.00                                      | 4.1885% |
| 76'500    | 4'859.60                          | 6.3524% | 3'204.20                                      | 4.1885% |
| 76'600    | 4'868.80                          | 6.3561% | 3'216.00                                      | 4.1984% |
| 76'700    | 4'878.00                          | 6.3598% | 3'220.20                                      | 4.1984% |
| 76'800    | 4'887.20                          | 6.3635% | 3'232.00                                      | 4.2083% |
| 76'900    | 4'896.40                          | 6.3672% | 3'236.20                                      | 4.2083% |
| 77'000    | 4'905.60                          | 6.3709% | 3'248.00                                      | 4.2182% |
| 77'100    | 4'914.80                          | 6.3746% | 3'252.20                                      | 4.2182% |
| 77'200    | 4'924.00                          | 6.3782% | 3'264.00                                      | 4.2280% |
| 77'300    | 4'933.20                          | 6.3819% | 3'268.25                                      | 4.2280% |
| 77'400    | 4'942.40                          | 6.3855% | 3'280.00                                      | 4.2377% |
| 77'500    | 4'951.60                          | 6.3892% | 3'284.25                                      | 4.2377% |
| 77'600    | 4'960.80                          | 6.3928% | 3'296.00                                      | 4.2474% |
| 77'700    | 4'970.00                          | 6.3964% | 3'300.25                                      | 4.2474% |
| 77'800    | 4'979.20                          | 6.4000% | 3'312.00                                      | 4.2571% |
| 77'900    | 4'988.40                          | 6.4036% | 3'316.25                                      | 4.2571% |
| 78'000    | 4'997.60                          | 6.4072% | 3'328.00                                      | 4.2667% |
| 78'100    | 5'006.80                          | 6.4108% | 3'332.25                                      | 4.2667% |
| 78'200    | 5'016.00                          | 6.4143% | 3'344.00                                      | 4.2762% |
| 78'300    | 5'025.20                          | 6.4179% | 3'348.30                                      | 4.2762% |
| 78'400    | 5'034.40                          | 6.4214% | 3'360.00                                      | 4.2857% |
| 78'500    | 5'043.60                          | 6.4250% | 3'364.30                                      | 4.2857% |
| 78'600    | 5'052.80                          | 6.4285% | 3'376.00                                      | 4.2952% |
| 78'700    | 5'062.00                          | 6.4320% | 3'380.30                                      | 4.2952% |
| 78'800    | 5'071.20                          | 6.4355% | 3'392.00                                      | 4.3046% |
| 78'900    | 5'080.40                          | 6.4390% | 3'396.30                                      | 4.3046% |
| 79'000    | 5'089.60                          | 6.4425% | 3'408.00                                      | 4.3139% |
| 79'100    | 5'098.80                          | 6.4460% | 3'412.30                                      | 4.3139% |
| 79'200    | 5'108.00                          | 6.4495% | 3'424.00                                      | 4.3232% |
| 79'300    | 5'117.20                          | 6.4530% | 3'428.30                                      | 4.3232% |
| 79'400    | 5'126.40                          | 6.4564% | 3'440.00                                      | 4.3325% |
| 79'500    | 5'135.60                          | 6.4599% | 3'444.35                                      | 4.3325% |
| 79'600    | 5'144.80                          | 6.4633% | 3'456.00                                      | 4.3417% |
| 79'700    | 5'154.00                          | 6.4668% | 3'460.35                                      | 4.3417% |
| 79'800    | 5'163.20                          | 6.4702% | 3'472.00                                      | 4.3509% |
| 79'900    | 5'172.40                          | 6.4736% | 3'476.35                                      | 4.3509% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 80'000    | 5'181.60                          | 6.4770% | 3'488.00                                      | 4.3600% |
| 80'100    | 5'190.80                          | 6.4804% | 3'492.35                                      | 4.3600% |
| 80'200    | 5'200.00                          | 6.4838% | 3'504.00                                      | 4.3691% |
| 80'300    | 5'209.20                          | 6.4872% | 3'508.35                                      | 4.3691% |
| 80'400    | 5'218.40                          | 6.4905% | 3'520.00                                      | 4.3781% |
| 80'500    | 5'227.60                          | 6.4939% | 3'524.40                                      | 4.3781% |
| 80'600    | 5'236.80                          | 6.4973% | 3'536.00                                      | 4.3871% |
| 80'700    | 5'246.00                          | 6.5006% | 3'540.40                                      | 4.3871% |
| 80'800    | 5'255.20                          | 6.5040% | 3'552.00                                      | 4.3960% |
| 80'900    | 5'264.40                          | 6.5073% | 3'556.40                                      | 4.3960% |
| 81'000    | 5'273.60                          | 6.5106% | 3'568.00                                      | 4.4049% |
| 81'100    | 5'282.80                          | 6.5139% | 3'572.40                                      | 4.4049% |
| 81'200    | 5'292.00                          | 6.5172% | 3'584.00                                      | 4.4138% |
| 81'300    | 5'301.20                          | 6.5205% | 3'588.40                                      | 4.4138% |
| 81'400    | 5'310.40                          | 6.5238% | 3'600.00                                      | 4.4226% |
| 81'500    | 5'319.60                          | 6.5271% | 3'604.40                                      | 4.4226% |
| 81'600    | 5'328.80                          | 6.5304% | 3'616.00                                      | 4.4314% |
| 81'700    | 5'338.00                          | 6.5337% | 3'620.45                                      | 4.4314% |
| 81'800    | 5'347.20                          | 6.5369% | 3'632.00                                      | 4.4401% |
| 81'900    | 5'356.40                          | 6.5402% | 3'636.45                                      | 4.4401% |
| 82'000    | 5'365.60                          | 6.5434% | 3'648.00                                      | 4.4488% |
| 82'100    | 5'374.80                          | 6.5467% | 3'652.45                                      | 4.4488% |
| 82'200    | 5'384.00                          | 6.5499% | 3'664.00                                      | 4.4574% |
| 82'300    | 5'393.20                          | 6.5531% | 3'668.45                                      | 4.4574% |
| 82'400    | 5'402.40                          | 6.5563% | 3'680.00                                      | 4.4660% |
| 82'500    | 5'411.60                          | 6.5595% | 3'684.45                                      | 4.4660% |
| 82'600    | 5'420.80                          | 6.5627% | 3'696.00                                      | 4.4746% |
| 82'700    | 5'430.00                          | 6.5659% | 3'700.45                                      | 4.4746% |
| 82'800    | 5'439.20                          | 6.5691% | 3'712.00                                      | 4.4831% |
| 82'900    | 5'448.40                          | 6.5723% | 3'716.50                                      | 4.4831% |
| 83'000    | 5'457.60                          | 6.5754% | 3'728.00                                      | 4.4916% |
| 83'100    | 5'466.80                          | 6.5786% | 3'732.50                                      | 4.4916% |
| 83'200    | 5'476.00                          | 6.5817% | 3'744.00                                      | 4.5000% |
| 83'300    | 5'485.20                          | 6.5849% | 3'748.50                                      | 4.5000% |
| 83'400    | 5'494.40                          | 6.5880% | 3'760.00                                      | 4.5084% |
| 83'500    | 5'503.60                          | 6.5911% | 3'764.50                                      | 4.5084% |
| 83'600    | 5'512.80                          | 6.5943% | 3'776.00                                      | 4.5167% |
| 83'700    | 5'522.00                          | 6.5974% | 3'780.50                                      | 4.5167% |
| 83'800    | 5'531.20                          | 6.6005% | 3'792.00                                      | 4.5251% |
| 83'900    | 5'540.40                          | 6.6036% | 3'796.55                                      | 4.5251% |
| 84'000    | 5'549.60                          | 6.6067% | 3'808.00                                      | 4.5333% |
| 84'100    | 5'558.80                          | 6.6098% | 3'812.55                                      | 4.5333% |
| 84'200    | 5'568.00                          | 6.6128% | 3'824.00                                      | 4.5416% |
| 84'300    | 5'577.20                          | 6.6159% | 3'828.55                                      | 4.5416% |
| 84'400    | 5'586.40                          | 6.6190% | 3'840.00                                      | 4.5498% |
| 84'500    | 5'595.60                          | 6.6220% | 3'844.55                                      | 4.5498% |
| 84'600    | 5'604.80                          | 6.6251% | 3'856.00                                      | 4.5579% |
| 84'700    | 5'614.00                          | 6.6281% | 3'860.55                                      | 4.5579% |
| 84'800    | 5'623.20                          | 6.6311% | 3'872.00                                      | 4.5660% |
| 84'900    | 5'632.40                          | 6.6342% | 3'876.55                                      | 4.5660% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 85'000    | 5'641.60                          | 6.6372% | 3'888.00                                      | 4.5741% |
| 85'100    | 5'650.80                          | 6.6402% | 3'892.55                                      | 4.5741% |
| 85'200    | 5'660.00                          | 6.6432% | 3'904.00                                      | 4.5822% |
| 85'300    | 5'669.20                          | 6.6462% | 3'908.60                                      | 4.5822% |
| 85'400    | 5'678.40                          | 6.6492% | 3'920.00                                      | 4.5902% |
| 85'500    | 5'687.60                          | 6.6522% | 3'924.60                                      | 4.5902% |
| 85'600    | 5'696.80                          | 6.6551% | 3'936.00                                      | 4.5981% |
| 85'700    | 5'706.00                          | 6.6581% | 3'940.60                                      | 4.5981% |
| 85'800    | 5'715.20                          | 6.6611% | 3'952.00                                      | 4.6061% |
| 85'900    | 5'724.40                          | 6.6640% | 3'956.60                                      | 4.6061% |
| 86'000    | 5'733.60                          | 6.6670% | 3'968.00                                      | 4.6140% |
| 86'100    | 5'742.80                          | 6.6699% | 3'972.60                                      | 4.6140% |
| 86'200    | 5'752.00                          | 6.6729% | 3'984.00                                      | 4.6218% |
| 86'300    | 5'761.20                          | 6.6758% | 3'988.60                                      | 4.6218% |
| 86'400    | 5'770.40                          | 6.6787% | 4'000.00                                      | 4.6296% |
| 86'500    | 5'779.60                          | 6.6816% | 4'004.65                                      | 4.6296% |
| 86'600    | 5'788.80                          | 6.6845% | 4'016.00                                      | 4.6374% |
| 86'700    | 5'798.00                          | 6.6874% | 4'020.65                                      | 4.6374% |
| 86'800    | 5'807.20                          | 6.6903% | 4'032.00                                      | 4.6452% |
| 86'900    | 5'816.40                          | 6.6932% | 4'036.65                                      | 4.6452% |
| 87'000    | 5'825.60                          | 6.6961% | 4'048.00                                      | 4.6529% |
| 87'100    | 5'834.80                          | 6.6990% | 4'052.65                                      | 4.6529% |
| 87'200    | 5'844.00                          | 6.7018% | 4'064.00                                      | 4.6606% |
| 87'300    | 5'853.20                          | 6.7047% | 4'068.65                                      | 4.6606% |
| 87'400    | 5'862.40                          | 6.7076% | 4'080.00                                      | 4.6682% |
| 87'500    | 5'871.60                          | 6.7104% | 4'084.65                                      | 4.6682% |
| 87'600    | 5'880.80                          | 6.7132% | 4'096.00                                      | 4.6758% |
| 87'700    | 5'890.00                          | 6.7161% | 4'100.70                                      | 4.6758% |
| 87'800    | 5'899.20                          | 6.7189% | 4'112.00                                      | 4.6834% |
| 87'900    | 5'908.40                          | 6.7217% | 4'116.70                                      | 4.6834% |
| 88'000    | 5'917.60                          | 6.7245% | 4'128.00                                      | 4.6909% |
| 88'100    | 5'926.80                          | 6.7274% | 4'132.70                                      | 4.6909% |
| 88'200    | 5'936.00                          | 6.7302% | 4'144.00                                      | 4.6984% |
| 88'300    | 5'945.20                          | 6.7330% | 4'148.70                                      | 4.6984% |
| 88'400    | 5'954.40                          | 6.7357% | 4'160.00                                      | 4.7059% |
| 88'500    | 5'963.60                          | 6.7385% | 4'164.70                                      | 4.7059% |
| 88'600    | 5'972.80                          | 6.7413% | 4'176.00                                      | 4.7133% |
| 88'700    | 5'982.00                          | 6.7441% | 4'180.70                                      | 4.7133% |
| 88'800    | 5'991.20                          | 6.7468% | 4'192.00                                      | 4.7207% |
| 88'900    | 6'000.40                          | 6.7496% | 4'196.70                                      | 4.7207% |
| 89'000    | 6'009.60                          | 6.7524% | 4'208.00                                      | 4.7281% |
| 89'100    | 6'018.80                          | 6.7551% | 4'212.75                                      | 4.7281% |
| 89'200    | 6'028.00                          | 6.7578% | 4'224.00                                      | 4.7354% |
| 89'300    | 6'037.20                          | 6.7606% | 4'228.75                                      | 4.7354% |
| 89'400    | 6'046.40                          | 6.7633% | 4'240.00                                      | 4.7427% |
| 89'500    | 6'055.60                          | 6.7660% | 4'244.75                                      | 4.7427% |
| 89'600    | 6'064.80                          | 6.7688% | 4'256.00                                      | 4.7500% |
| 89'700    | 6'074.00                          | 6.7715% | 4'260.75                                      | 4.7500% |
| 89'800    | 6'083.20                          | 6.7742% | 4'272.00                                      | 4.7572% |
| 89'900    | 6'092.40                          | 6.7769% | 4'276.75                                      | 4.7572% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 90'000    | 6'101.60                          | 6.7796% | 4'288.00                                      | 4.7644% |
| 90'100    | 6'110.80                          | 6.7822% | 4'292.75                                      | 4.7644% |
| 90'200    | 6'120.00                          | 6.7849% | 4'304.00                                      | 4.7716% |
| 90'300    | 6'129.20                          | 6.7876% | 4'308.75                                      | 4.7716% |
| 90'400    | 6'138.40                          | 6.7903% | 4'320.00                                      | 4.7788% |
| 90'500    | 6'147.60                          | 6.7929% | 4'324.80                                      | 4.7788% |
| 90'600    | 6'156.80                          | 6.7956% | 4'336.00                                      | 4.7859% |
| 90'700    | 6'166.00                          | 6.7982% | 4'340.80                                      | 4.7859% |
| 90'800    | 6'175.20                          | 6.8009% | 4'352.00                                      | 4.7930% |
| 90'900    | 6'184.40                          | 6.8035% | 4'356.80                                      | 4.7930% |
| 91'000    | 6'193.60                          | 6.8062% | 4'368.00                                      | 4.8000% |
| 91'100    | 6'202.80                          | 6.8088% | 4'372.80                                      | 4.8000% |
| 91'200    | 6'212.00                          | 6.8114% | 4'384.00                                      | 4.8070% |
| 91'300    | 6'221.20                          | 6.8140% | 4'388.80                                      | 4.8070% |
| 91'400    | 6'230.40                          | 6.8166% | 4'400.00                                      | 4.8140% |
| 91'500    | 6'239.60                          | 6.8192% | 4'404.80                                      | 4.8140% |
| 91'600    | 6'248.80                          | 6.8218% | 4'416.00                                      | 4.8210% |
| 91'700    | 6'258.00                          | 6.8244% | 4'420.80                                      | 4.8210% |
| 91'800    | 6'267.20                          | 6.8270% | 4'432.00                                      | 4.8279% |
| 91'900    | 6'276.40                          | 6.8296% | 4'436.85                                      | 4.8279% |
| 92'000    | 6'285.60                          | 6.8322% | 4'448.00                                      | 4.8348% |
| 92'100    | 6'294.80                          | 6.8347% | 4'452.85                                      | 4.8348% |
| 92'200    | 6'304.00                          | 6.8373% | 4'464.00                                      | 4.8416% |
| 92'300    | 6'313.20                          | 6.8399% | 4'468.85                                      | 4.8416% |
| 92'400    | 6'322.40                          | 6.8424% | 4'480.00                                      | 4.8485% |
| 92'500    | 6'331.60                          | 6.8450% | 4'484.85                                      | 4.8485% |
| 92'600    | 6'340.80                          | 6.8475% | 4'496.00                                      | 4.8553% |
| 92'700    | 6'350.00                          | 6.8501% | 4'500.85                                      | 4.8553% |
| 92'800    | 6'359.20                          | 6.8526% | 4'512.00                                      | 4.8621% |
| 92'900    | 6'368.40                          | 6.8551% | 4'516.85                                      | 4.8621% |
| 93'000    | 6'377.60                          | 6.8576% | 4'528.00                                      | 4.8688% |
| 93'100    | 6'386.80                          | 6.8602% | 4'532.85                                      | 4.8688% |
| 93'200    | 6'396.00                          | 6.8627% | 4'544.00                                      | 4.8755% |
| 93'300    | 6'405.20                          | 6.8652% | 4'548.90                                      | 4.8755% |
| 93'400    | 6'414.40                          | 6.8677% | 4'560.00                                      | 4.8822% |
| 93'500    | 6'423.60                          | 6.8702% | 4'564.90                                      | 4.8822% |
| 93'600    | 6'432.80                          | 6.8726% | 4'576.00                                      | 4.8889% |
| 93'700    | 6'442.00                          | 6.8751% | 4'580.90                                      | 4.8889% |
| 93'800    | 6'451.20                          | 6.8776% | 4'592.00                                      | 4.8955% |
| 93'900    | 6'460.40                          | 6.8801% | 4'596.90                                      | 4.8955% |
| 94'000    | 6'469.60                          | 6.8826% | 4'608.00                                      | 4.9021% |
| 94'100    | 6'478.80                          | 6.8850% | 4'612.90                                      | 4.9021% |
| 94'200    | 6'488.00                          | 6.8875% | 4'624.00                                      | 4.9087% |
| 94'300    | 6'497.20                          | 6.8899% | 4'628.90                                      | 4.9087% |
| 94'400    | 6'506.40                          | 6.8924% | 4'640.00                                      | 4.9153% |
| 94'500    | 6'515.60                          | 6.8948% | 4'644.90                                      | 4.9153% |
| 94'600    | 6'524.80                          | 6.8973% | 4'656.00                                      | 4.9218% |
| 94'700    | 6'534.00                          | 6.8997% | 4'660.90                                      | 4.9218% |
| 94'800    | 6'543.20                          | 6.9021% | 4'672.00                                      | 4.9283% |
| 94'900    | 6'552.40                          | 6.9045% | 4'676.95                                      | 4.9283% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 95'000    | 6'561.60                          | 6.9069% | 4'688.00                                      | 4.9347% |
| 95'100    | 6'570.80                          | 6.9094% | 4'692.95                                      | 4.9347% |
| 95'200    | 6'580.00                          | 6.9118% | 4'704.00                                      | 4.9412% |
| 95'300    | 6'589.20                          | 6.9142% | 4'708.95                                      | 4.9412% |
| 95'400    | 6'598.40                          | 6.9166% | 4'720.00                                      | 4.9476% |
| 95'500    | 6'607.60                          | 6.9190% | 4'724.95                                      | 4.9476% |
| 95'600    | 6'616.80                          | 6.9213% | 4'736.00                                      | 4.9540% |
| 95'700    | 6'626.00                          | 6.9237% | 4'740.95                                      | 4.9540% |
| 95'800    | 6'635.20                          | 6.9261% | 4'752.00                                      | 4.9603% |
| 95'900    | 6'644.40                          | 6.9285% | 4'756.95                                      | 4.9603% |
| 96'000    | 6'653.60                          | 6.9308% | 4'768.00                                      | 4.9667% |
| 96'100    | 6'662.80                          | 6.9332% | 4'772.95                                      | 4.9667% |
| 96'200    | 6'672.00                          | 6.9356% | 4'784.00                                      | 4.9730% |
| 96'300    | 6'681.20                          | 6.9379% | 4'788.95                                      | 4.9730% |
| 96'400    | 6'690.40                          | 6.9402% | 4'800.00                                      | 4.9793% |
| 96'500    | 6'699.60                          | 6.9426% | 4'805.00                                      | 4.9793% |
| 96'600    | 6'708.80                          | 6.9449% | 4'816.00                                      | 4.9855% |
| 96'700    | 6'718.00                          | 6.9473% | 4'821.00                                      | 4.9855% |
| 96'800    | 6'727.20                          | 6.9496% | 4'832.00                                      | 4.9917% |
| 96'900    | 6'736.40                          | 6.9519% | 4'837.00                                      | 4.9917% |
| 97'000    | 6'745.60                          | 6.9542% | 4'848.00                                      | 4.9979% |
| 97'100    | 6'754.80                          | 6.9565% | 4'853.00                                      | 4.9979% |
| 97'200    | 6'764.00                          | 6.9588% | 4'864.00                                      | 5.0041% |
| 97'300    | 6'773.20                          | 6.9612% | 4'869.00                                      | 5.0041% |
| 97'400    | 6'782.40                          | 6.9634% | 4'880.00                                      | 5.0103% |
| 97'500    | 6'791.60                          | 6.9657% | 4'885.00                                      | 5.0103% |
| 97'600    | 6'800.80                          | 6.9680% | 4'896.00                                      | 5.0164% |
| 97'700    | 6'810.00                          | 6.9703% | 4'901.00                                      | 5.0164% |
| 97'800    | 6'819.20                          | 6.9726% | 4'912.00                                      | 5.0225% |
| 97'900    | 6'828.40                          | 6.9749% | 4'917.00                                      | 5.0225% |
| 98'000    | 6'837.60                          | 6.9771% | 4'928.00                                      | 5.0286% |
| 98'100    | 6'846.80                          | 6.9794% | 4'933.05                                      | 5.0286% |
| 98'200    | 6'856.00                          | 6.9817% | 4'944.00                                      | 5.0346% |
| 98'300    | 6'865.20                          | 6.9839% | 4'949.05                                      | 5.0346% |
| 98'400    | 6'874.60                          | 6.9864% | 4'960.00                                      | 5.0407% |
| 98'500    | 6'884.00                          | 6.9888% | 4'965.05                                      | 5.0407% |
| 98'600    | 6'893.40                          | 6.9913% | 4'976.00                                      | 5.0467% |
| 98'700    | 6'902.80                          | 6.9937% | 4'981.05                                      | 5.0467% |
| 98'800    | 6'912.20                          | 6.9962% | 4'992.00                                      | 5.0526% |
| 98'900    | 6'921.60                          | 6.9986% | 4'997.05                                      | 5.0526% |
| 99'000    | 6'931.00                          | 7.0010% | 5'008.00                                      | 5.0586% |
| 99'100    | 6'940.40                          | 7.0034% | 5'013.05                                      | 5.0586% |
| 99'200    | 6'949.80                          | 7.0058% | 5'024.00                                      | 5.0645% |
| 99'300    | 6'959.20                          | 7.0083% | 5'029.05                                      | 5.0645% |
| 99'400    | 6'968.60                          | 7.0107% | 5'040.00                                      | 5.0704% |
| 99'500    | 6'978.00                          | 7.0131% | 5'045.05                                      | 5.0704% |
| 99'600    | 6'987.40                          | 7.0155% | 5'056.00                                      | 5.0763% |
| 99'700    | 6'996.80                          | 7.0179% | 5'061.10                                      | 5.0763% |
| 99'800    | 7'006.20                          | 7.0202% | 5'072.00                                      | 5.0822% |
| 99'900    | 7'015.60                          | 7.0226% | 5'077.10                                      | 5.0822% |



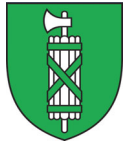
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 100'000   | 7'025.00                          | 7.0250% | 5'088.00                                      | 5.0880% |
| 100'100   | 7'034.40                          | 7.0274% | 5'093.10                                      | 5.0880% |
| 100'200   | 7'043.80                          | 7.0297% | 5'104.00                                      | 5.0938% |
| 100'300   | 7'053.20                          | 7.0321% | 5'109.10                                      | 5.0938% |
| 100'400   | 7'062.60                          | 7.0345% | 5'120.00                                      | 5.0996% |
| 100'500   | 7'072.00                          | 7.0368% | 5'125.10                                      | 5.0996% |
| 100'600   | 7'081.40                          | 7.0392% | 5'136.00                                      | 5.1054% |
| 100'700   | 7'090.80                          | 7.0415% | 5'141.10                                      | 5.1054% |
| 100'800   | 7'100.20                          | 7.0438% | 5'152.00                                      | 5.1111% |
| 100'900   | 7'109.60                          | 7.0462% | 5'157.10                                      | 5.1111% |
| 101'000   | 7'119.00                          | 7.0485% | 5'168.00                                      | 5.1168% |
| 101'100   | 7'128.40                          | 7.0508% | 5'173.10                                      | 5.1168% |
| 101'200   | 7'137.80                          | 7.0532% | 5'184.00                                      | 5.1225% |
| 101'300   | 7'147.20                          | 7.0555% | 5'189.10                                      | 5.1225% |
| 101'400   | 7'156.60                          | 7.0578% | 5'200.00                                      | 5.1282% |
| 101'500   | 7'166.00                          | 7.0601% | 5'205.15                                      | 5.1282% |
| 101'600   | 7'175.40                          | 7.0624% | 5'216.00                                      | 5.1339% |
| 101'700   | 7'184.80                          | 7.0647% | 5'221.15                                      | 5.1339% |
| 101'800   | 7'194.20                          | 7.0670% | 5'232.00                                      | 5.1395% |
| 101'900   | 7'203.60                          | 7.0693% | 5'237.15                                      | 5.1395% |
| 102'000   | 7'213.00                          | 7.0716% | 5'248.00                                      | 5.1451% |
| 102'100   | 7'222.40                          | 7.0738% | 5'253.15                                      | 5.1451% |
| 102'200   | 7'231.80                          | 7.0761% | 5'264.00                                      | 5.1507% |
| 102'300   | 7'241.20                          | 7.0784% | 5'269.15                                      | 5.1507% |
| 102'400   | 7'250.60                          | 7.0807% | 5'280.00                                      | 5.1563% |
| 102'500   | 7'260.00                          | 7.0829% | 5'285.15                                      | 5.1563% |
| 102'600   | 7'269.40                          | 7.0852% | 5'296.00                                      | 5.1618% |
| 102'700   | 7'278.80                          | 7.0874% | 5'301.15                                      | 5.1618% |
| 102'800   | 7'288.20                          | 7.0897% | 5'312.00                                      | 5.1673% |
| 102'900   | 7'297.60                          | 7.0919% | 5'317.15                                      | 5.1673% |
| 103'000   | 7'307.00                          | 7.0942% | 5'328.00                                      | 5.1728% |
| 103'100   | 7'316.40                          | 7.0964% | 5'333.15                                      | 5.1728% |
| 103'200   | 7'325.80                          | 7.0986% | 5'344.00                                      | 5.1783% |
| 103'300   | 7'335.20                          | 7.1009% | 5'349.20                                      | 5.1783% |
| 103'400   | 7'344.60                          | 7.1031% | 5'360.00                                      | 5.1838% |
| 103'500   | 7'354.00                          | 7.1053% | 5'365.20                                      | 5.1838% |
| 103'600   | 7'363.40                          | 7.1075% | 5'376.00                                      | 5.1892% |
| 103'700   | 7'372.80                          | 7.1097% | 5'381.20                                      | 5.1892% |
| 103'800   | 7'382.20                          | 7.1119% | 5'392.00                                      | 5.1946% |
| 103'900   | 7'391.60                          | 7.1141% | 5'397.20                                      | 5.1946% |
| 104'000   | 7'401.00                          | 7.1163% | 5'408.00                                      | 5.2000% |
| 104'100   | 7'410.40                          | 7.1185% | 5'413.20                                      | 5.2000% |
| 104'200   | 7'419.80                          | 7.1207% | 5'424.00                                      | 5.2054% |
| 104'300   | 7'429.20                          | 7.1229% | 5'429.20                                      | 5.2054% |
| 104'400   | 7'438.60                          | 7.1251% | 5'440.00                                      | 5.2107% |
| 104'500   | 7'448.00                          | 7.1273% | 5'445.20                                      | 5.2107% |
| 104'600   | 7'457.40                          | 7.1294% | 5'456.00                                      | 5.2161% |
| 104'700   | 7'466.80                          | 7.1316% | 5'461.20                                      | 5.2161% |
| 104'800   | 7'476.20                          | 7.1338% | 5'472.00                                      | 5.2214% |
| 104'900   | 7'485.60                          | 7.1359% | 5'477.20                                      | 5.2214% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 105'000   | 7'495.00                          | 7.1381% | 5'488.00                                      | 5.2267% |
| 105'100   | 7'504.40                          | 7.1402% | 5'493.25                                      | 5.2267% |
| 105'200   | 7'513.80                          | 7.1424% | 5'504.00                                      | 5.2319% |
| 105'300   | 7'523.20                          | 7.1445% | 5'509.25                                      | 5.2319% |
| 105'400   | 7'532.60                          | 7.1467% | 5'520.00                                      | 5.2372% |
| 105'500   | 7'542.00                          | 7.1488% | 5'525.25                                      | 5.2372% |
| 105'600   | 7'551.40                          | 7.1509% | 5'536.00                                      | 5.2424% |
| 105'700   | 7'560.80                          | 7.1531% | 5'541.25                                      | 5.2424% |
| 105'800   | 7'570.20                          | 7.1552% | 5'552.00                                      | 5.2476% |
| 105'900   | 7'579.60                          | 7.1573% | 5'557.25                                      | 5.2476% |
| 106'000   | 7'589.00                          | 7.1594% | 5'568.00                                      | 5.2528% |
| 106'100   | 7'598.40                          | 7.1615% | 5'573.25                                      | 5.2528% |
| 106'200   | 7'607.80                          | 7.1637% | 5'584.00                                      | 5.2580% |
| 106'300   | 7'617.20                          | 7.1658% | 5'589.25                                      | 5.2580% |
| 106'400   | 7'626.60                          | 7.1679% | 5'600.00                                      | 5.2632% |
| 106'500   | 7'636.00                          | 7.1700% | 5'605.25                                      | 5.2632% |
| 106'600   | 7'645.40                          | 7.1720% | 5'616.00                                      | 5.2683% |
| 106'700   | 7'654.80                          | 7.1741% | 5'621.25                                      | 5.2683% |
| 106'800   | 7'664.20                          | 7.1762% | 5'632.00                                      | 5.2734% |
| 106'900   | 7'673.60                          | 7.1783% | 5'637.25                                      | 5.2734% |
| 107'000   | 7'683.00                          | 7.1804% | 5'648.00                                      | 5.2785% |
| 107'100   | 7'692.40                          | 7.1824% | 5'653.30                                      | 5.2785% |
| 107'200   | 7'701.80                          | 7.1845% | 5'664.00                                      | 5.2836% |
| 107'300   | 7'711.20                          | 7.1866% | 5'669.30                                      | 5.2836% |
| 107'400   | 7'720.60                          | 7.1886% | 5'680.00                                      | 5.2886% |
| 107'500   | 7'730.00                          | 7.1907% | 5'685.30                                      | 5.2886% |
| 107'600   | 7'739.40                          | 7.1928% | 5'696.00                                      | 5.2937% |
| 107'700   | 7'748.80                          | 7.1948% | 5'701.30                                      | 5.2937% |
| 107'800   | 7'758.20                          | 7.1968% | 5'712.00                                      | 5.2987% |
| 107'900   | 7'767.60                          | 7.1989% | 5'717.30                                      | 5.2987% |
| 108'000   | 7'777.00                          | 7.2009% | 5'728.00                                      | 5.3037% |
| 108'100   | 7'786.40                          | 7.2030% | 5'733.30                                      | 5.3037% |
| 108'200   | 7'795.80                          | 7.2050% | 5'744.00                                      | 5.3087% |
| 108'300   | 7'805.20                          | 7.2070% | 5'749.30                                      | 5.3087% |
| 108'400   | 7'814.60                          | 7.2090% | 5'760.00                                      | 5.3137% |
| 108'500   | 7'824.00                          | 7.2111% | 5'765.30                                      | 5.3137% |
| 108'600   | 7'833.40                          | 7.2131% | 5'776.00                                      | 5.3186% |
| 108'700   | 7'842.80                          | 7.2151% | 5'781.30                                      | 5.3186% |
| 108'800   | 7'852.20                          | 7.2171% | 5'792.00                                      | 5.3235% |
| 108'900   | 7'861.60                          | 7.2191% | 5'797.30                                      | 5.3235% |
| 109'000   | 7'871.00                          | 7.2211% | 5'808.00                                      | 5.3284% |
| 109'100   | 7'880.40                          | 7.2231% | 5'813.35                                      | 5.3284% |
| 109'200   | 7'889.80                          | 7.2251% | 5'824.00                                      | 5.3333% |
| 109'300   | 7'899.20                          | 7.2271% | 5'829.35                                      | 5.3333% |
| 109'400   | 7'908.60                          | 7.2291% | 5'840.00                                      | 5.3382% |
| 109'500   | 7'918.00                          | 7.2311% | 5'845.35                                      | 5.3382% |
| 109'600   | 7'927.40                          | 7.2330% | 5'856.00                                      | 5.3431% |
| 109'700   | 7'936.80                          | 7.2350% | 5'861.35                                      | 5.3431% |
| 109'800   | 7'946.20                          | 7.2370% | 5'872.00                                      | 5.3479% |
| 109'900   | 7'955.60                          | 7.2389% | 5'877.35                                      | 5.3479% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 110'000   | 7'965.00                          | 7.2409% | 5'888.00                                      | 5.3527% |
| 110'100   | 7'974.40                          | 7.2429% | 5'893.35                                      | 5.3527% |
| 110'200   | 7'983.80                          | 7.2448% | 5'904.00                                      | 5.3575% |
| 110'300   | 7'993.20                          | 7.2468% | 5'909.35                                      | 5.3575% |
| 110'400   | 8'002.60                          | 7.2487% | 5'920.00                                      | 5.3623% |
| 110'500   | 8'012.00                          | 7.2507% | 5'925.35                                      | 5.3623% |
| 110'600   | 8'021.40                          | 7.2526% | 5'936.00                                      | 5.3671% |
| 110'700   | 8'030.80                          | 7.2546% | 5'941.35                                      | 5.3671% |
| 110'800   | 8'040.20                          | 7.2565% | 5'952.00                                      | 5.3718% |
| 110'900   | 8'049.60                          | 7.2584% | 5'957.35                                      | 5.3718% |
| 111'000   | 8'059.00                          | 7.2604% | 5'968.00                                      | 5.3766% |
| 111'100   | 8'068.40                          | 7.2623% | 5'973.40                                      | 5.3766% |
| 111'200   | 8'077.80                          | 7.2642% | 5'984.00                                      | 5.3813% |
| 111'300   | 8'087.20                          | 7.2661% | 5'989.40                                      | 5.3813% |
| 111'400   | 8'096.60                          | 7.2680% | 6'000.00                                      | 5.3860% |
| 111'500   | 8'106.00                          | 7.2700% | 6'005.40                                      | 5.3860% |
| 111'600   | 8'115.40                          | 7.2719% | 6'016.00                                      | 5.3907% |
| 111'700   | 8'124.80                          | 7.2738% | 6'021.40                                      | 5.3907% |
| 111'800   | 8'134.20                          | 7.2757% | 6'032.00                                      | 5.3953% |
| 111'900   | 8'143.60                          | 7.2776% | 6'037.40                                      | 5.3953% |
| 112'000   | 8'153.00                          | 7.2795% | 6'048.00                                      | 5.4000% |
| 112'100   | 8'162.40                          | 7.2814% | 6'053.40                                      | 5.4000% |
| 112'200   | 8'171.80                          | 7.2832% | 6'064.00                                      | 5.4046% |
| 112'300   | 8'181.20                          | 7.2851% | 6'069.40                                      | 5.4046% |
| 112'400   | 8'190.60                          | 7.2870% | 6'080.00                                      | 5.4093% |
| 112'500   | 8'200.00                          | 7.2889% | 6'085.40                                      | 5.4093% |
| 112'600   | 8'209.40                          | 7.2908% | 6'096.00                                      | 5.4139% |
| 112'700   | 8'218.80                          | 7.2926% | 6'101.40                                      | 5.4139% |
| 112'800   | 8'228.20                          | 7.2945% | 6'112.00                                      | 5.4184% |
| 112'900   | 8'237.60                          | 7.2964% | 6'117.40                                      | 5.4184% |
| 113'000   | 8'247.00                          | 7.2982% | 6'128.00                                      | 5.4230% |
| 113'100   | 8'256.40                          | 7.3001% | 6'133.40                                      | 5.4230% |
| 113'200   | 8'265.80                          | 7.3019% | 6'144.00                                      | 5.4276% |
| 113'300   | 8'275.20                          | 7.3038% | 6'149.45                                      | 5.4276% |
| 113'400   | 8'284.60                          | 7.3056% | 6'160.00                                      | 5.4321% |
| 113'500   | 8'294.00                          | 7.3075% | 6'165.45                                      | 5.4321% |
| 113'600   | 8'303.40                          | 7.3093% | 6'176.00                                      | 5.4366% |
| 113'700   | 8'312.80                          | 7.3112% | 6'181.45                                      | 5.4366% |
| 113'800   | 8'322.20                          | 7.3130% | 6'192.00                                      | 5.4411% |
| 113'900   | 8'331.60                          | 7.3148% | 6'197.45                                      | 5.4411% |
| 114'000   | 8'341.00                          | 7.3167% | 6'208.00                                      | 5.4456% |
| 114'100   | 8'350.40                          | 7.3185% | 6'213.45                                      | 5.4456% |
| 114'200   | 8'359.80                          | 7.3203% | 6'224.00                                      | 5.4501% |
| 114'300   | 8'369.20                          | 7.3221% | 6'229.45                                      | 5.4501% |
| 114'400   | 8'378.60                          | 7.3240% | 6'240.00                                      | 5.4545% |
| 114'500   | 8'388.00                          | 7.3258% | 6'245.45                                      | 5.4545% |
| 114'600   | 8'397.40                          | 7.3276% | 6'256.00                                      | 5.4590% |
| 114'700   | 8'406.80                          | 7.3294% | 6'261.45                                      | 5.4590% |
| 114'800   | 8'416.20                          | 7.3312% | 6'272.00                                      | 5.4634% |
| 114'900   | 8'425.60                          | 7.3330% | 6'277.45                                      | 5.4634% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 115'000   | 8'435.00                          | 7.3348% | 6'288.00                                      | 5.4678% |
| 115'100   | 8'444.40                          | 7.3366% | 6'293.45                                      | 5.4678% |
| 115'200   | 8'453.80                          | 7.3384% | 6'304.00                                      | 5.4722% |
| 115'300   | 8'463.20                          | 7.3402% | 6'309.45                                      | 5.4722% |
| 115'400   | 8'472.60                          | 7.3419% | 6'320.00                                      | 5.4766% |
| 115'500   | 8'482.00                          | 7.3437% | 6'325.50                                      | 5.4766% |
| 115'600   | 8'491.40                          | 7.3455% | 6'336.00                                      | 5.4810% |
| 115'700   | 8'500.80                          | 7.3473% | 6'341.50                                      | 5.4810% |
| 115'800   | 8'510.20                          | 7.3491% | 6'352.00                                      | 5.4853% |
| 115'900   | 8'519.60                          | 7.3508% | 6'357.50                                      | 5.4853% |
| 116'000   | 8'529.00                          | 7.3526% | 6'368.00                                      | 5.4897% |
| 116'100   | 8'538.40                          | 7.3543% | 6'373.50                                      | 5.4897% |
| 116'200   | 8'547.80                          | 7.3561% | 6'384.00                                      | 5.4940% |
| 116'300   | 8'557.20                          | 7.3579% | 6'389.50                                      | 5.4940% |
| 116'400   | 8'566.60                          | 7.3596% | 6'400.00                                      | 5.4983% |
| 116'500   | 8'576.00                          | 7.3614% | 6'405.50                                      | 5.4983% |
| 116'600   | 8'585.40                          | 7.3631% | 6'416.00                                      | 5.5026% |
| 116'700   | 8'594.80                          | 7.3649% | 6'421.50                                      | 5.5026% |
| 116'800   | 8'604.20                          | 7.3666% | 6'432.00                                      | 5.5068% |
| 116'900   | 8'613.60                          | 7.3683% | 6'437.50                                      | 5.5068% |
| 117'000   | 8'623.00                          | 7.3701% | 6'448.00                                      | 5.5111% |
| 117'100   | 8'632.40                          | 7.3718% | 6'453.50                                      | 5.5111% |
| 117'200   | 8'641.80                          | 7.3735% | 6'464.00                                      | 5.5154% |
| 117'300   | 8'651.20                          | 7.3753% | 6'469.50                                      | 5.5154% |
| 117'400   | 8'660.60                          | 7.3770% | 6'480.00                                      | 5.5196% |
| 117'500   | 8'670.00                          | 7.3787% | 6'485.50                                      | 5.5196% |
| 117'600   | 8'679.40                          | 7.3804% | 6'496.00                                      | 5.5238% |
| 117'700   | 8'688.80                          | 7.3822% | 6'501.50                                      | 5.5238% |
| 117'800   | 8'698.20                          | 7.3839% | 6'512.00                                      | 5.5280% |
| 117'900   | 8'707.60                          | 7.3856% | 6'517.55                                      | 5.5280% |
| 118'000   | 8'717.00                          | 7.3873% | 6'528.00                                      | 5.5322% |
| 118'100   | 8'726.40                          | 7.3890% | 6'533.55                                      | 5.5322% |
| 118'200   | 8'735.80                          | 7.3907% | 6'544.00                                      | 5.5364% |
| 118'300   | 8'745.20                          | 7.3924% | 6'549.55                                      | 5.5364% |
| 118'400   | 8'754.60                          | 7.3941% | 6'560.00                                      | 5.5405% |
| 118'500   | 8'764.00                          | 7.3958% | 6'565.55                                      | 5.5405% |
| 118'600   | 8'773.40                          | 7.3975% | 6'576.00                                      | 5.5447% |
| 118'700   | 8'782.80                          | 7.3992% | 6'581.55                                      | 5.5447% |
| 118'800   | 8'792.20                          | 7.4008% | 6'592.00                                      | 5.5488% |
| 118'900   | 8'801.60                          | 7.4025% | 6'597.55                                      | 5.5488% |
| 119'000   | 8'811.00                          | 7.4042% | 6'608.00                                      | 5.5529% |
| 119'100   | 8'820.40                          | 7.4059% | 6'613.55                                      | 5.5529% |
| 119'200   | 8'829.80                          | 7.4076% | 6'624.00                                      | 5.5570% |
| 119'300   | 8'839.20                          | 7.4092% | 6'629.55                                      | 5.5570% |
| 119'400   | 8'848.60                          | 7.4109% | 6'640.00                                      | 5.5611% |
| 119'500   | 8'858.00                          | 7.4126% | 6'645.55                                      | 5.5611% |
| 119'600   | 8'867.40                          | 7.4142% | 6'656.00                                      | 5.5652% |
| 119'700   | 8'876.80                          | 7.4159% | 6'661.55                                      | 5.5652% |
| 119'800   | 8'886.20                          | 7.4175% | 6'672.00                                      | 5.5693% |
| 119'900   | 8'895.60                          | 7.4192% | 6'677.55                                      | 5.5693% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 120'000   | 8'905.00                          | 7.4208% | 6'688.00                                      | 5.5733% |
| 120'100   | 8'914.40                          | 7.4225% | 6'693.55                                      | 5.5733% |
| 120'200   | 8'923.80                          | 7.4241% | 6'704.00                                      | 5.5774% |
| 120'300   | 8'933.20                          | 7.4258% | 6'709.60                                      | 5.5774% |
| 120'400   | 8'942.60                          | 7.4274% | 6'720.00                                      | 5.5814% |
| 120'500   | 8'952.00                          | 7.4290% | 6'725.60                                      | 5.5814% |
| 120'600   | 8'961.40                          | 7.4307% | 6'738.40                                      | 5.5874% |
| 120'700   | 8'970.80                          | 7.4323% | 6'744.00                                      | 5.5874% |
| 120'800   | 8'980.20                          | 7.4339% | 6'756.80                                      | 5.5934% |
| 120'900   | 8'989.60                          | 7.4356% | 6'762.40                                      | 5.5934% |
| 121'000   | 8'999.00                          | 7.4372% | 6'775.20                                      | 5.5993% |
| 121'100   | 9'008.40                          | 7.4388% | 6'780.80                                      | 5.5993% |
| 121'200   | 9'017.80                          | 7.4404% | 6'793.60                                      | 5.6053% |
| 121'300   | 9'027.20                          | 7.4420% | 6'799.20                                      | 5.6053% |
| 121'400   | 9'036.60                          | 7.4437% | 6'812.00                                      | 5.6112% |
| 121'500   | 9'046.00                          | 7.4453% | 6'817.60                                      | 5.6112% |
| 121'600   | 9'055.40                          | 7.4469% | 6'830.40                                      | 5.6171% |
| 121'700   | 9'064.80                          | 7.4485% | 6'836.00                                      | 5.6171% |
| 121'800   | 9'074.20                          | 7.4501% | 6'848.80                                      | 5.6230% |
| 121'900   | 9'083.60                          | 7.4517% | 6'854.40                                      | 5.6230% |
| 122'000   | 9'093.00                          | 7.4533% | 6'867.20                                      | 5.6289% |
| 122'100   | 9'102.40                          | 7.4549% | 6'872.85                                      | 5.6289% |
| 122'200   | 9'111.80                          | 7.4565% | 6'885.60                                      | 5.6347% |
| 122'300   | 9'121.20                          | 7.4581% | 6'891.25                                      | 5.6347% |
| 122'400   | 9'130.60                          | 7.4596% | 6'904.00                                      | 5.6405% |
| 122'500   | 9'140.00                          | 7.4612% | 6'909.65                                      | 5.6405% |
| 122'600   | 9'149.40                          | 7.4628% | 6'922.40                                      | 5.6463% |
| 122'700   | 9'158.80                          | 7.4644% | 6'928.05                                      | 5.6463% |
| 122'800   | 9'168.20                          | 7.4660% | 6'940.80                                      | 5.6521% |
| 122'900   | 9'177.60                          | 7.4675% | 6'946.45                                      | 5.6521% |
| 123'000   | 9'187.00                          | 7.4691% | 6'959.20                                      | 5.6579% |
| 123'100   | 9'196.40                          | 7.4707% | 6'964.85                                      | 5.6579% |
| 123'200   | 9'205.80                          | 7.4722% | 6'977.60                                      | 5.6636% |
| 123'300   | 9'215.20                          | 7.4738% | 6'983.25                                      | 5.6636% |
| 123'400   | 9'224.60                          | 7.4754% | 6'996.00                                      | 5.6694% |
| 123'500   | 9'234.00                          | 7.4769% | 7'001.65                                      | 5.6694% |
| 123'600   | 9'243.40                          | 7.4785% | 7'014.40                                      | 5.6751% |
| 123'700   | 9'252.80                          | 7.4800% | 7'020.10                                      | 5.6751% |
| 123'800   | 9'262.20                          | 7.4816% | 7'032.80                                      | 5.6808% |
| 123'900   | 9'271.60                          | 7.4831% | 7'038.50                                      | 5.6808% |
| 124'000   | 9'281.00                          | 7.4847% | 7'051.20                                      | 5.6865% |
| 124'100   | 9'290.40                          | 7.4862% | 7'056.90                                      | 5.6865% |
| 124'200   | 9'299.80                          | 7.4878% | 7'069.60                                      | 5.6921% |
| 124'300   | 9'309.20                          | 7.4893% | 7'075.30                                      | 5.6921% |
| 124'400   | 9'318.60                          | 7.4908% | 7'088.00                                      | 5.6977% |
| 124'500   | 9'328.00                          | 7.4924% | 7'093.70                                      | 5.6977% |
| 124'600   | 9'337.40                          | 7.4939% | 7'106.40                                      | 5.7034% |
| 124'700   | 9'346.80                          | 7.4954% | 7'112.10                                      | 5.7034% |
| 124'800   | 9'356.20                          | 7.4970% | 7'124.80                                      | 5.7090% |
| 124'900   | 9'365.60                          | 7.4985% | 7'130.50                                      | 5.7090% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 125'000   | 9'375.00                          | 7.5000% | 7'143.20                                      | 5.7146% |
| 125'100   | 9'384.40                          | 7.5015% | 7'148.90                                      | 5.7146% |
| 125'200   | 9'393.80                          | 7.5030% | 7'161.60                                      | 5.7201% |
| 125'300   | 9'403.20                          | 7.5045% | 7'167.30                                      | 5.7201% |
| 125'400   | 9'412.60                          | 7.5061% | 7'180.00                                      | 5.7257% |
| 125'500   | 9'422.00                          | 7.5076% | 7'185.75                                      | 5.7257% |
| 125'600   | 9'431.40                          | 7.5091% | 7'198.40                                      | 5.7312% |
| 125'700   | 9'440.80                          | 7.5106% | 7'204.15                                      | 5.7312% |
| 125'800   | 9'450.20                          | 7.5121% | 7'216.80                                      | 5.7367% |
| 125'900   | 9'459.60                          | 7.5136% | 7'222.55                                      | 5.7367% |
| 126'000   | 9'469.00                          | 7.5151% | 7'235.20                                      | 5.7422% |
| 126'100   | 9'478.40                          | 7.5166% | 7'240.95                                      | 5.7422% |
| 126'200   | 9'487.80                          | 7.5181% | 7'253.60                                      | 5.7477% |
| 126'300   | 9'497.20                          | 7.5196% | 7'259.35                                      | 5.7477% |
| 126'400   | 9'506.60                          | 7.5210% | 7'272.00                                      | 5.7532% |
| 126'500   | 9'516.00                          | 7.5225% | 7'277.75                                      | 5.7532% |
| 126'600   | 9'525.40                          | 7.5240% | 7'290.40                                      | 5.7586% |
| 126'700   | 9'534.80                          | 7.5255% | 7'296.15                                      | 5.7586% |
| 126'800   | 9'544.20                          | 7.5270% | 7'308.80                                      | 5.7640% |
| 126'900   | 9'553.60                          | 7.5284% | 7'314.55                                      | 5.7640% |
| 127'000   | 9'563.00                          | 7.5299% | 7'327.20                                      | 5.7694% |
| 127'100   | 9'572.40                          | 7.5314% | 7'332.95                                      | 5.7694% |
| 127'200   | 9'581.80                          | 7.5329% | 7'345.60                                      | 5.7748% |
| 127'300   | 9'591.20                          | 7.5343% | 7'351.35                                      | 5.7748% |
| 127'400   | 9'600.60                          | 7.5358% | 7'364.00                                      | 5.7802% |
| 127'500   | 9'610.00                          | 7.5373% | 7'369.80                                      | 5.7802% |
| 127'600   | 9'619.40                          | 7.5387% | 7'382.40                                      | 5.7856% |
| 127'700   | 9'628.80                          | 7.5402% | 7'388.20                                      | 5.7856% |
| 127'800   | 9'638.20                          | 7.5416% | 7'400.80                                      | 5.7909% |
| 127'900   | 9'647.60                          | 7.5431% | 7'406.60                                      | 5.7909% |
| 128'000   | 9'657.00                          | 7.5445% | 7'419.20                                      | 5.7963% |
| 128'100   | 9'666.40                          | 7.5460% | 7'425.00                                      | 5.7963% |
| 128'200   | 9'675.80                          | 7.5474% | 7'437.60                                      | 5.8016% |
| 128'300   | 9'685.20                          | 7.5489% | 7'443.40                                      | 5.8016% |
| 128'400   | 9'694.60                          | 7.5503% | 7'456.00                                      | 5.8069% |
| 128'500   | 9'704.00                          | 7.5518% | 7'461.80                                      | 5.8069% |
| 128'600   | 9'713.40                          | 7.5532% | 7'474.40                                      | 5.8121% |
| 128'700   | 9'722.80                          | 7.5546% | 7'480.20                                      | 5.8121% |
| 128'800   | 9'732.20                          | 7.5561% | 7'492.80                                      | 5.8174% |
| 128'900   | 9'741.60                          | 7.5575% | 7'498.60                                      | 5.8174% |
| 129'000   | 9'751.00                          | 7.5589% | 7'511.20                                      | 5.8226% |
| 129'100   | 9'760.40                          | 7.5603% | 7'517.00                                      | 5.8226% |
| 129'200   | 9'769.80                          | 7.5618% | 7'529.60                                      | 5.8279% |
| 129'300   | 9'779.20                          | 7.5632% | 7'535.45                                      | 5.8279% |
| 129'400   | 9'788.60                          | 7.5646% | 7'548.00                                      | 5.8331% |
| 129'500   | 9'798.00                          | 7.5660% | 7'553.85                                      | 5.8331% |
| 129'600   | 9'807.40                          | 7.5674% | 7'566.40                                      | 5.8383% |
| 129'700   | 9'816.80                          | 7.5689% | 7'572.25                                      | 5.8383% |
| 129'800   | 9'826.20                          | 7.5703% | 7'584.80                                      | 5.8435% |
| 129'900   | 9'835.60                          | 7.5717% | 7'590.65                                      | 5.8435% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 130'000   | 9'845.00                          | 7.5731% | 7'603.20                                      | 5.8486% |
| 130'100   | 9'854.40                          | 7.5745% | 7'609.05                                      | 5.8486% |
| 130'200   | 9'863.80                          | 7.5759% | 7'621.60                                      | 5.8538% |
| 130'300   | 9'873.20                          | 7.5773% | 7'627.45                                      | 5.8538% |
| 130'400   | 9'882.60                          | 7.5787% | 7'640.00                                      | 5.8589% |
| 130'500   | 9'892.00                          | 7.5801% | 7'645.85                                      | 5.8589% |
| 130'600   | 9'901.40                          | 7.5815% | 7'658.40                                      | 5.8640% |
| 130'700   | 9'910.80                          | 7.5829% | 7'664.25                                      | 5.8640% |
| 130'800   | 9'920.20                          | 7.5843% | 7'676.80                                      | 5.8691% |
| 130'900   | 9'929.60                          | 7.5856% | 7'682.65                                      | 5.8691% |
| 131'000   | 9'939.00                          | 7.5870% | 7'695.20                                      | 5.8742% |
| 131'100   | 9'948.40                          | 7.5884% | 7'701.05                                      | 5.8742% |
| 131'200   | 9'957.80                          | 7.5898% | 7'713.60                                      | 5.8793% |
| 131'300   | 9'967.20                          | 7.5912% | 7'719.50                                      | 5.8793% |
| 131'400   | 9'976.60                          | 7.5925% | 7'732.00                                      | 5.8843% |
| 131'500   | 9'986.00                          | 7.5939% | 7'737.90                                      | 5.8843% |
| 131'600   | 9'995.40                          | 7.5953% | 7'750.40                                      | 5.8894% |
| 131'700   | 10'004.80                         | 7.5967% | 7'756.30                                      | 5.8894% |
| 131'800   | 10'014.20                         | 7.5980% | 7'768.80                                      | 5.8944% |
| 131'900   | 10'023.60                         | 7.5994% | 7'774.70                                      | 5.8944% |
| 132'000   | 10'033.00                         | 7.6008% | 7'787.20                                      | 5.8994% |
| 132'100   | 10'042.40                         | 7.6021% | 7'793.10                                      | 5.8994% |
| 132'200   | 10'051.80                         | 7.6035% | 7'805.60                                      | 5.9044% |
| 132'300   | 10'061.20                         | 7.6048% | 7'811.50                                      | 5.9044% |
| 132'400   | 10'070.60                         | 7.6062% | 7'824.00                                      | 5.9094% |
| 132'500   | 10'080.00                         | 7.6075% | 7'829.90                                      | 5.9094% |
| 132'600   | 10'089.40                         | 7.6089% | 7'842.40                                      | 5.9143% |
| 132'700   | 10'098.80                         | 7.6102% | 7'848.30                                      | 5.9143% |
| 132'800   | 10'108.20                         | 7.6116% | 7'860.80                                      | 5.9193% |
| 132'900   | 10'117.60                         | 7.6129% | 7'866.70                                      | 5.9193% |
| 133'000   | 10'127.00                         | 7.6143% | 7'879.20                                      | 5.9242% |
| 133'100   | 10'136.40                         | 7.6156% | 7'885.10                                      | 5.9242% |
| 133'200   | 10'145.80                         | 7.6170% | 7'897.60                                      | 5.9291% |
| 133'300   | 10'155.20                         | 7.6183% | 7'903.55                                      | 5.9291% |
| 133'400   | 10'164.60                         | 7.6196% | 7'916.00                                      | 5.9340% |
| 133'500   | 10'174.00                         | 7.6210% | 7'921.95                                      | 5.9340% |
| 133'600   | 10'183.40                         | 7.6223% | 7'934.40                                      | 5.9389% |
| 133'700   | 10'192.80                         | 7.6236% | 7'940.35                                      | 5.9389% |
| 133'800   | 10'202.20                         | 7.6250% | 7'952.80                                      | 5.9438% |
| 133'900   | 10'211.60                         | 7.6263% | 7'958.75                                      | 5.9438% |
| 134'000   | 10'221.00                         | 7.6276% | 7'971.20                                      | 5.9487% |
| 134'100   | 10'230.40                         | 7.6289% | 7'977.15                                      | 5.9487% |
| 134'200   | 10'239.80                         | 7.6303% | 7'989.60                                      | 5.9535% |
| 134'300   | 10'249.20                         | 7.6316% | 7'995.55                                      | 5.9535% |
| 134'400   | 10'258.60                         | 7.6329% | 8'008.00                                      | 5.9583% |
| 134'500   | 10'268.00                         | 7.6342% | 8'013.95                                      | 5.9583% |
| 134'600   | 10'277.40                         | 7.6355% | 8'026.40                                      | 5.9632% |
| 134'700   | 10'286.80                         | 7.6368% | 8'032.35                                      | 5.9632% |
| 134'800   | 10'296.20                         | 7.6381% | 8'044.80                                      | 5.9680% |
| 134'900   | 10'305.60                         | 7.6394% | 8'050.75                                      | 5.9680% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 135'000   | 10'315.00                         | 7.6407% | 8'063.20                                      | 5.9727% |
| 135'100   | 10'324.40                         | 7.6420% | 8'069.15                                      | 5.9727% |
| 135'200   | 10'333.80                         | 7.6433% | 8'081.60                                      | 5.9775% |
| 135'300   | 10'343.20                         | 7.6446% | 8'087.60                                      | 5.9775% |
| 135'400   | 10'352.60                         | 7.6459% | 8'100.00                                      | 5.9823% |
| 135'500   | 10'362.00                         | 7.6472% | 8'106.00                                      | 5.9823% |
| 135'600   | 10'371.40                         | 7.6485% | 8'118.40                                      | 5.9870% |
| 135'700   | 10'380.80                         | 7.6498% | 8'124.40                                      | 5.9870% |
| 135'800   | 10'390.20                         | 7.6511% | 8'136.80                                      | 5.9918% |
| 135'900   | 10'399.60                         | 7.6524% | 8'142.80                                      | 5.9918% |
| 136'000   | 10'409.00                         | 7.6537% | 8'155.20                                      | 5.9965% |
| 136'100   | 10'418.40                         | 7.6550% | 8'161.20                                      | 5.9965% |
| 136'200   | 10'427.80                         | 7.6562% | 8'173.60                                      | 6.0012% |
| 136'300   | 10'437.20                         | 7.6575% | 8'179.60                                      | 6.0012% |
| 136'400   | 10'446.60                         | 7.6588% | 8'192.00                                      | 6.0059% |
| 136'500   | 10'456.00                         | 7.6601% | 8'198.00                                      | 6.0059% |
| 136'600   | 10'465.40                         | 7.6613% | 8'210.40                                      | 6.0105% |
| 136'700   | 10'474.80                         | 7.6626% | 8'216.40                                      | 6.0105% |
| 136'800   | 10'484.20                         | 7.6639% | 8'228.80                                      | 6.0152% |
| 136'900   | 10'493.60                         | 7.6652% | 8'234.80                                      | 6.0152% |
| 137'000   | 10'503.00                         | 7.6664% | 8'247.20                                      | 6.0199% |
| 137'100   | 10'512.40                         | 7.6677% | 8'253.20                                      | 6.0199% |
| 137'200   | 10'521.80                         | 7.6690% | 8'265.60                                      | 6.0245% |
| 137'300   | 10'531.20                         | 7.6702% | 8'271.60                                      | 6.0245% |
| 137'400   | 10'540.60                         | 7.6715% | 8'284.00                                      | 6.0291% |
| 137'500   | 10'550.00                         | 7.6727% | 8'290.05                                      | 6.0291% |
| 137'600   | 10'559.40                         | 7.6740% | 8'302.40                                      | 6.0337% |
| 137'700   | 10'568.80                         | 7.6752% | 8'308.45                                      | 6.0337% |
| 137'800   | 10'578.20                         | 7.6765% | 8'320.80                                      | 6.0383% |
| 137'900   | 10'587.60                         | 7.6777% | 8'326.85                                      | 6.0383% |
| 138'000   | 10'597.00                         | 7.6790% | 8'339.20                                      | 6.0429% |
| 138'100   | 10'606.40                         | 7.6802% | 8'345.25                                      | 6.0429% |
| 138'200   | 10'615.80                         | 7.6815% | 8'357.60                                      | 6.0475% |
| 138'300   | 10'625.20                         | 7.6827% | 8'363.65                                      | 6.0475% |
| 138'400   | 10'634.60                         | 7.6840% | 8'376.00                                      | 6.0520% |
| 138'500   | 10'644.00                         | 7.6852% | 8'382.05                                      | 6.0520% |
| 138'600   | 10'653.40                         | 7.6864% | 8'394.40                                      | 6.0566% |
| 138'700   | 10'662.80                         | 7.6877% | 8'400.45                                      | 6.0566% |
| 138'800   | 10'672.20                         | 7.6889% | 8'412.80                                      | 6.0611% |
| 138'900   | 10'681.60                         | 7.6901% | 8'418.85                                      | 6.0611% |
| 139'000   | 10'691.00                         | 7.6914% | 8'431.20                                      | 6.0656% |
| 139'100   | 10'700.40                         | 7.6926% | 8'437.25                                      | 6.0656% |
| 139'200   | 10'709.80                         | 7.6938% | 8'449.60                                      | 6.0701% |
| 139'300   | 10'719.20                         | 7.6950% | 8'455.65                                      | 6.0701% |
| 139'400   | 10'728.60                         | 7.6963% | 8'468.00                                      | 6.0746% |
| 139'500   | 10'738.00                         | 7.6975% | 8'474.05                                      | 6.0746% |
| 139'600   | 10'747.40                         | 7.6987% | 8'486.40                                      | 6.0791% |
| 139'700   | 10'756.80                         | 7.6999% | 8'492.50                                      | 6.0791% |
| 139'800   | 10'766.20                         | 7.7011% | 8'504.80                                      | 6.0835% |
| 139'900   | 10'775.60                         | 7.7024% | 8'510.90                                      | 6.0835% |



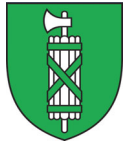
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 140'000   | 10'785.00                         | 7.7036% | 8'523.20                                      | 6.0880% |
| 140'100   | 10'794.40                         | 7.7048% | 8'529.30                                      | 6.0880% |
| 140'200   | 10'803.80                         | 7.7060% | 8'541.60                                      | 6.0924% |
| 140'300   | 10'813.20                         | 7.7072% | 8'547.70                                      | 6.0924% |
| 140'400   | 10'822.60                         | 7.7084% | 8'560.00                                      | 6.0969% |
| 140'500   | 10'832.00                         | 7.7096% | 8'566.10                                      | 6.0969% |
| 140'600   | 10'841.40                         | 7.7108% | 8'578.40                                      | 6.1013% |
| 140'700   | 10'850.80                         | 7.7120% | 8'584.50                                      | 6.1013% |
| 140'800   | 10'860.20                         | 7.7132% | 8'596.80                                      | 6.1057% |
| 140'900   | 10'869.60                         | 7.7144% | 8'602.90                                      | 6.1057% |
| 141'000   | 10'879.00                         | 7.7156% | 8'615.20                                      | 6.1101% |
| 141'100   | 10'888.40                         | 7.7168% | 8'621.30                                      | 6.1101% |
| 141'200   | 10'897.80                         | 7.7180% | 8'633.60                                      | 6.1144% |
| 141'300   | 10'907.20                         | 7.7192% | 8'639.70                                      | 6.1144% |
| 141'400   | 10'916.60                         | 7.7204% | 8'652.00                                      | 6.1188% |
| 141'500   | 10'926.00                         | 7.7216% | 8'658.10                                      | 6.1188% |
| 141'600   | 10'935.40                         | 7.7227% | 8'670.40                                      | 6.1232% |
| 141'700   | 10'944.80                         | 7.7239% | 8'676.50                                      | 6.1232% |
| 141'800   | 10'954.20                         | 7.7251% | 8'688.80                                      | 6.1275% |
| 141'900   | 10'963.60                         | 7.7263% | 8'694.95                                      | 6.1275% |
| 142'000   | 10'973.00                         | 7.7275% | 8'707.20                                      | 6.1318% |
| 142'100   | 10'982.40                         | 7.7286% | 8'713.35                                      | 6.1318% |
| 142'200   | 10'991.80                         | 7.7298% | 8'725.60                                      | 6.1361% |
| 142'300   | 11'001.20                         | 7.7310% | 8'731.75                                      | 6.1361% |
| 142'400   | 11'010.60                         | 7.7322% | 8'744.00                                      | 6.1404% |
| 142'500   | 11'020.00                         | 7.7333% | 8'750.15                                      | 6.1404% |
| 142'600   | 11'029.40                         | 7.7345% | 8'762.40                                      | 6.1447% |
| 142'700   | 11'038.80                         | 7.7357% | 8'768.55                                      | 6.1447% |
| 142'800   | 11'048.20                         | 7.7368% | 8'780.80                                      | 6.1490% |
| 142'900   | 11'057.60                         | 7.7380% | 8'786.95                                      | 6.1490% |
| 143'000   | 11'067.00                         | 7.7392% | 8'799.20                                      | 6.1533% |
| 143'100   | 11'076.40                         | 7.7403% | 8'805.35                                      | 6.1533% |
| 143'200   | 11'085.80                         | 7.7415% | 8'817.60                                      | 6.1575% |
| 143'300   | 11'095.20                         | 7.7426% | 8'823.75                                      | 6.1575% |
| 143'400   | 11'104.60                         | 7.7438% | 8'836.00                                      | 6.1618% |
| 143'500   | 11'114.00                         | 7.7449% | 8'842.15                                      | 6.1618% |
| 143'600   | 11'123.40                         | 7.7461% | 8'854.40                                      | 6.1660% |
| 143'700   | 11'132.80                         | 7.7473% | 8'860.55                                      | 6.1660% |
| 143'800   | 11'142.20                         | 7.7484% | 8'872.80                                      | 6.1702% |
| 143'900   | 11'151.60                         | 7.7495% | 8'878.95                                      | 6.1702% |
| 144'000   | 11'161.00                         | 7.7507% | 8'891.20                                      | 6.1744% |
| 144'100   | 11'170.40                         | 7.7518% | 8'897.35                                      | 6.1744% |
| 144'200   | 11'179.80                         | 7.7530% | 8'909.60                                      | 6.1786% |
| 144'300   | 11'189.20                         | 7.7541% | 8'915.80                                      | 6.1786% |
| 144'400   | 11'198.60                         | 7.7553% | 8'928.00                                      | 6.1828% |
| 144'500   | 11'208.00                         | 7.7564% | 8'934.20                                      | 6.1828% |
| 144'600   | 11'217.40                         | 7.7575% | 8'946.40                                      | 6.1870% |
| 144'700   | 11'226.80                         | 7.7587% | 8'952.60                                      | 6.1870% |
| 144'800   | 11'236.20                         | 7.7598% | 8'964.80                                      | 6.1912% |
| 144'900   | 11'245.60                         | 7.7609% | 8'971.00                                      | 6.1912% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 145'000   | 11'255.00                         | 7.7621% | 8'983.20                                      | 6.1953% |
| 145'100   | 11'264.40                         | 7.7632% | 8'989.40                                      | 6.1953% |
| 145'200   | 11'273.80                         | 7.7643% | 9'001.60                                      | 6.1994% |
| 145'300   | 11'283.20                         | 7.7655% | 9'007.80                                      | 6.1994% |
| 145'400   | 11'292.60                         | 7.7666% | 9'020.00                                      | 6.2036% |
| 145'500   | 11'302.00                         | 7.7677% | 9'026.20                                      | 6.2036% |
| 145'600   | 11'311.40                         | 7.7688% | 9'038.40                                      | 6.2077% |
| 145'700   | 11'320.80                         | 7.7699% | 9'044.60                                      | 6.2077% |
| 145'800   | 11'330.20                         | 7.7711% | 9'056.80                                      | 6.2118% |
| 145'900   | 11'339.60                         | 7.7722% | 9'063.00                                      | 6.2118% |
| 146'000   | 11'349.00                         | 7.7733% | 9'075.20                                      | 6.2159% |
| 146'100   | 11'358.40                         | 7.7744% | 9'081.40                                      | 6.2159% |
| 146'200   | 11'367.80                         | 7.7755% | 9'093.60                                      | 6.2200% |
| 146'300   | 11'377.20                         | 7.7766% | 9'099.80                                      | 6.2200% |
| 146'400   | 11'386.60                         | 7.7777% | 9'112.00                                      | 6.2240% |
| 146'500   | 11'396.00                         | 7.7788% | 9'118.20                                      | 6.2240% |
| 146'600   | 11'405.40                         | 7.7799% | 9'130.40                                      | 6.2281% |
| 146'700   | 11'414.80                         | 7.7810% | 9'136.65                                      | 6.2281% |
| 146'800   | 11'424.20                         | 7.7822% | 9'148.80                                      | 6.2322% |
| 146'900   | 11'433.60                         | 7.7833% | 9'155.05                                      | 6.2322% |
| 147'000   | 11'443.00                         | 7.7844% | 9'167.20                                      | 6.2362% |
| 147'100   | 11'452.40                         | 7.7855% | 9'173.45                                      | 6.2362% |
| 147'200   | 11'461.80                         | 7.7865% | 9'185.60                                      | 6.2402% |
| 147'300   | 11'471.20                         | 7.7876% | 9'191.85                                      | 6.2402% |
| 147'400   | 11'480.60                         | 7.7887% | 9'204.00                                      | 6.2442% |
| 147'500   | 11'490.00                         | 7.7898% | 9'210.25                                      | 6.2442% |
| 147'600   | 11'499.40                         | 7.7909% | 9'222.40                                      | 6.2482% |
| 147'700   | 11'508.80                         | 7.7920% | 9'228.65                                      | 6.2482% |
| 147'800   | 11'518.20                         | 7.7931% | 9'240.80                                      | 6.2522% |
| 147'900   | 11'527.60                         | 7.7942% | 9'247.05                                      | 6.2522% |
| 148'000   | 11'537.00                         | 7.7953% | 9'259.20                                      | 6.2562% |
| 148'100   | 11'546.40                         | 7.7964% | 9'265.45                                      | 6.2562% |
| 148'200   | 11'555.80                         | 7.7974% | 9'277.60                                      | 6.2602% |
| 148'300   | 11'565.20                         | 7.7985% | 9'283.85                                      | 6.2602% |
| 148'400   | 11'574.60                         | 7.7996% | 9'296.00                                      | 6.2642% |
| 148'500   | 11'584.00                         | 7.8007% | 9'302.25                                      | 6.2642% |
| 148'600   | 11'593.40                         | 7.8017% | 9'314.40                                      | 6.2681% |
| 148'700   | 11'602.80                         | 7.8028% | 9'320.65                                      | 6.2681% |
| 148'800   | 11'612.20                         | 7.8039% | 9'332.80                                      | 6.2720% |
| 148'900   | 11'621.60                         | 7.8050% | 9'339.05                                      | 6.2720% |
| 149'000   | 11'631.00                         | 7.8060% | 9'351.20                                      | 6.2760% |
| 149'100   | 11'640.40                         | 7.8071% | 9'357.50                                      | 6.2760% |
| 149'200   | 11'649.80                         | 7.8082% | 9'369.60                                      | 6.2799% |
| 149'300   | 11'659.20                         | 7.8092% | 9'375.90                                      | 6.2799% |
| 149'400   | 11'668.60                         | 7.8103% | 9'388.00                                      | 6.2838% |
| 149'500   | 11'678.00                         | 7.8114% | 9'394.30                                      | 6.2838% |
| 149'600   | 11'687.40                         | 7.8124% | 9'406.40                                      | 6.2877% |
| 149'700   | 11'696.80                         | 7.8135% | 9'412.70                                      | 6.2877% |
| 149'800   | 11'706.20                         | 7.8146% | 9'424.80                                      | 6.2916% |
| 149'900   | 11'715.60                         | 7.8156% | 9'431.10                                      | 6.2916% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 150'000   | 11'725.00                         | 7.8167% | 9'443.20                                      | 6.2955% |
| 150'100   | 11'734.40                         | 7.8177% | 9'449.50                                      | 6.2955% |
| 150'200   | 11'743.80                         | 7.8188% | 9'461.60                                      | 6.2993% |
| 150'300   | 11'753.20                         | 7.8198% | 9'467.90                                      | 6.2993% |
| 150'400   | 11'762.60                         | 7.8209% | 9'480.00                                      | 6.3032% |
| 150'500   | 11'772.00                         | 7.8219% | 9'486.30                                      | 6.3032% |
| 150'600   | 11'781.40                         | 7.8230% | 9'498.40                                      | 6.3070% |
| 150'700   | 11'790.80                         | 7.8240% | 9'504.70                                      | 6.3070% |
| 150'800   | 11'800.20                         | 7.8251% | 9'516.80                                      | 6.3109% |
| 150'900   | 11'809.60                         | 7.8261% | 9'523.10                                      | 6.3109% |
| 151'000   | 11'819.00                         | 7.8272% | 9'535.20                                      | 6.3147% |
| 151'100   | 11'828.40                         | 7.8282% | 9'541.50                                      | 6.3147% |
| 151'200   | 11'837.80                         | 7.8292% | 9'553.60                                      | 6.3185% |
| 151'300   | 11'847.20                         | 7.8303% | 9'559.90                                      | 6.3185% |
| 151'400   | 11'856.60                         | 7.8313% | 9'572.00                                      | 6.3223% |
| 151'500   | 11'866.00                         | 7.8323% | 9'578.30                                      | 6.3223% |
| 151'600   | 11'875.40                         | 7.8334% | 9'590.40                                      | 6.3261% |
| 151'700   | 11'884.80                         | 7.8344% | 9'596.75                                      | 6.3261% |
| 151'800   | 11'894.20                         | 7.8354% | 9'608.80                                      | 6.3299% |
| 151'900   | 11'903.60                         | 7.8365% | 9'615.15                                      | 6.3299% |
| 152'000   | 11'913.00                         | 7.8375% | 9'627.20                                      | 6.3337% |
| 152'100   | 11'922.40                         | 7.8385% | 9'633.55                                      | 6.3337% |
| 152'200   | 11'931.80                         | 7.8396% | 9'645.60                                      | 6.3375% |
| 152'300   | 11'941.20                         | 7.8406% | 9'651.95                                      | 6.3375% |
| 152'400   | 11'950.60                         | 7.8416% | 9'664.00                                      | 6.3412% |
| 152'500   | 11'960.00                         | 7.8426% | 9'670.35                                      | 6.3412% |
| 152'600   | 11'969.40                         | 7.8436% | 9'682.40                                      | 6.3450% |
| 152'700   | 11'978.80                         | 7.8447% | 9'688.75                                      | 6.3450% |
| 152'800   | 11'988.20                         | 7.8457% | 9'700.80                                      | 6.3487% |
| 152'900   | 11'997.60                         | 7.8467% | 9'707.15                                      | 6.3487% |
| 153'000   | 12'007.00                         | 7.8477% | 9'719.20                                      | 6.3524% |
| 153'100   | 12'016.40                         | 7.8487% | 9'725.55                                      | 6.3524% |
| 153'200   | 12'025.80                         | 7.8497% | 9'737.60                                      | 6.3561% |
| 153'300   | 12'035.20                         | 7.8508% | 9'743.95                                      | 6.3561% |
| 153'400   | 12'044.60                         | 7.8518% | 9'756.00                                      | 6.3598% |
| 153'500   | 12'054.00                         | 7.8528% | 9'762.35                                      | 6.3598% |
| 153'600   | 12'063.40                         | 7.8538% | 9'774.40                                      | 6.3635% |
| 153'700   | 12'072.80                         | 7.8548% | 9'780.75                                      | 6.3635% |
| 153'800   | 12'082.20                         | 7.8558% | 9'792.80                                      | 6.3672% |
| 153'900   | 12'091.60                         | 7.8568% | 9'799.15                                      | 6.3672% |
| 154'000   | 12'101.00                         | 7.8578% | 9'811.20                                      | 6.3709% |
| 154'100   | 12'110.40                         | 7.8588% | 9'817.55                                      | 6.3709% |
| 154'200   | 12'119.80                         | 7.8598% | 9'829.60                                      | 6.3746% |
| 154'300   | 12'129.20                         | 7.8608% | 9'835.95                                      | 6.3746% |
| 154'400   | 12'138.60                         | 7.8618% | 9'848.00                                      | 6.3782% |
| 154'500   | 12'148.00                         | 7.8628% | 9'854.40                                      | 6.3782% |
| 154'600   | 12'157.40                         | 7.8638% | 9'866.40                                      | 6.3819% |
| 154'700   | 12'166.80                         | 7.8648% | 9'872.80                                      | 6.3819% |
| 154'800   | 12'176.20                         | 7.8658% | 9'884.80                                      | 6.3855% |
| 154'900   | 12'185.60                         | 7.8668% | 9'891.20                                      | 6.3855% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 155'000   | 12'195.00                         | 7.8677% | 9'903.20                                      | 6.3892% |
| 155'100   | 12'204.40                         | 7.8687% | 9'909.60                                      | 6.3892% |
| 155'200   | 12'213.80                         | 7.8697% | 9'921.60                                      | 6.3928% |
| 155'300   | 12'223.20                         | 7.8707% | 9'928.00                                      | 6.3928% |
| 155'400   | 12'232.60                         | 7.8717% | 9'940.00                                      | 6.3964% |
| 155'500   | 12'242.00                         | 7.8727% | 9'946.40                                      | 6.3964% |
| 155'600   | 12'251.40                         | 7.8737% | 9'958.40                                      | 6.4000% |
| 155'700   | 12'260.80                         | 7.8746% | 9'964.80                                      | 6.4000% |
| 155'800   | 12'270.20                         | 7.8756% | 9'976.80                                      | 6.4036% |
| 155'900   | 12'279.60                         | 7.8766% | 9'983.20                                      | 6.4036% |
| 156'000   | 12'289.00                         | 7.8776% | 9'995.20                                      | 6.4072% |
| 156'100   | 12'298.40                         | 7.8785% | 10'001.60                                     | 6.4072% |
| 156'200   | 12'307.80                         | 7.8795% | 10'013.60                                     | 6.4108% |
| 156'300   | 12'317.20                         | 7.8805% | 10'020.00                                     | 6.4108% |
| 156'400   | 12'326.60                         | 7.8815% | 10'032.00                                     | 6.4143% |
| 156'500   | 12'336.00                         | 7.8824% | 10'038.40                                     | 6.4143% |
| 156'600   | 12'345.40                         | 7.8834% | 10'050.40                                     | 6.4179% |
| 156'700   | 12'354.80                         | 7.8844% | 10'056.80                                     | 6.4179% |
| 156'800   | 12'364.20                         | 7.8853% | 10'068.80                                     | 6.4214% |
| 156'900   | 12'373.60                         | 7.8863% | 10'075.20                                     | 6.4214% |
| 157'000   | 12'383.00                         | 7.8873% | 10'087.20                                     | 6.4250% |
| 157'100   | 12'392.40                         | 7.8882% | 10'093.60                                     | 6.4250% |
| 157'200   | 12'401.80                         | 7.8892% | 10'105.60                                     | 6.4285% |
| 157'300   | 12'411.20                         | 7.8901% | 10'112.05                                     | 6.4285% |
| 157'400   | 12'420.60                         | 7.8911% | 10'124.00                                     | 6.4320% |
| 157'500   | 12'430.00                         | 7.8921% | 10'130.45                                     | 6.4320% |
| 157'600   | 12'439.40                         | 7.8930% | 10'142.40                                     | 6.4355% |
| 157'700   | 12'448.80                         | 7.8940% | 10'148.85                                     | 6.4355% |
| 157'800   | 12'458.20                         | 7.8949% | 10'160.80                                     | 6.4390% |
| 157'900   | 12'467.60                         | 7.8959% | 10'167.25                                     | 6.4390% |
| 158'000   | 12'477.00                         | 7.8968% | 10'179.20                                     | 6.4425% |
| 158'100   | 12'486.40                         | 7.8978% | 10'185.65                                     | 6.4425% |
| 158'200   | 12'495.80                         | 7.8987% | 10'197.60                                     | 6.4460% |
| 158'300   | 12'505.20                         | 7.8997% | 10'204.05                                     | 6.4460% |
| 158'400   | 12'514.60                         | 7.9006% | 10'216.00                                     | 6.4495% |
| 158'500   | 12'524.00                         | 7.9016% | 10'222.45                                     | 6.4495% |
| 158'600   | 12'533.40                         | 7.9025% | 10'234.40                                     | 6.4530% |
| 158'700   | 12'542.80                         | 7.9035% | 10'240.85                                     | 6.4530% |
| 158'800   | 12'552.20                         | 7.9044% | 10'252.80                                     | 6.4564% |
| 158'900   | 12'561.60                         | 7.9053% | 10'259.25                                     | 6.4564% |
| 159'000   | 12'571.00                         | 7.9063% | 10'271.20                                     | 6.4599% |
| 159'100   | 12'580.40                         | 7.9072% | 10'277.65                                     | 6.4599% |
| 159'200   | 12'589.80                         | 7.9082% | 10'289.60                                     | 6.4633% |
| 159'300   | 12'599.20                         | 7.9091% | 10'296.05                                     | 6.4633% |
| 159'400   | 12'608.60                         | 7.9100% | 10'308.00                                     | 6.4668% |
| 159'500   | 12'618.00                         | 7.9110% | 10'314.45                                     | 6.4668% |
| 159'600   | 12'627.40                         | 7.9119% | 10'326.40                                     | 6.4702% |
| 159'700   | 12'636.80                         | 7.9128% | 10'332.85                                     | 6.4702% |
| 159'800   | 12'646.20                         | 7.9138% | 10'344.80                                     | 6.4736% |
| 159'900   | 12'655.60                         | 7.9147% | 10'351.25                                     | 6.4736% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 160'000   | 12'665.00                         | 7.9156% | 10'363.20                                     | 6.4770% |
| 160'100   | 12'674.40                         | 7.9166% | 10'369.70                                     | 6.4770% |
| 160'200   | 12'683.80                         | 7.9175% | 10'381.60                                     | 6.4804% |
| 160'300   | 12'693.20                         | 7.9184% | 10'388.10                                     | 6.4804% |
| 160'400   | 12'702.60                         | 7.9193% | 10'400.00                                     | 6.4838% |
| 160'500   | 12'712.00                         | 7.9202% | 10'406.50                                     | 6.4838% |
| 160'600   | 12'721.40                         | 7.9212% | 10'418.40                                     | 6.4872% |
| 160'700   | 12'730.80                         | 7.9221% | 10'424.90                                     | 6.4872% |
| 160'800   | 12'740.20                         | 7.9230% | 10'436.80                                     | 6.4905% |
| 160'900   | 12'749.60                         | 7.9239% | 10'443.30                                     | 6.4905% |
| 161'000   | 12'759.00                         | 7.9248% | 10'455.20                                     | 6.4939% |
| 161'100   | 12'768.40                         | 7.9258% | 10'461.70                                     | 6.4939% |
| 161'200   | 12'777.80                         | 7.9267% | 10'473.60                                     | 6.4973% |
| 161'300   | 12'787.20                         | 7.9276% | 10'480.10                                     | 6.4973% |
| 161'400   | 12'796.60                         | 7.9285% | 10'492.00                                     | 6.5006% |
| 161'500   | 12'806.00                         | 7.9294% | 10'498.50                                     | 6.5006% |
| 161'600   | 12'815.40                         | 7.9303% | 10'510.40                                     | 6.5040% |
| 161'700   | 12'824.80                         | 7.9312% | 10'516.90                                     | 6.5040% |
| 161'800   | 12'834.20                         | 7.9321% | 10'528.80                                     | 6.5073% |
| 161'900   | 12'843.60                         | 7.9330% | 10'535.30                                     | 6.5073% |
| 162'000   | 12'853.00                         | 7.9340% | 10'547.20                                     | 6.5106% |
| 162'100   | 12'862.40                         | 7.9349% | 10'553.70                                     | 6.5106% |
| 162'200   | 12'871.80                         | 7.9358% | 10'565.60                                     | 6.5139% |
| 162'300   | 12'881.20                         | 7.9367% | 10'572.10                                     | 6.5139% |
| 162'400   | 12'890.60                         | 7.9376% | 10'584.00                                     | 6.5172% |
| 162'500   | 12'900.00                         | 7.9385% | 10'590.50                                     | 6.5172% |
| 162'600   | 12'909.40                         | 7.9394% | 10'602.40                                     | 6.5205% |
| 162'700   | 12'918.80                         | 7.9403% | 10'608.90                                     | 6.5205% |
| 162'800   | 12'928.20                         | 7.9412% | 10'620.80                                     | 6.5238% |
| 162'900   | 12'937.60                         | 7.9421% | 10'627.30                                     | 6.5238% |
| 163'000   | 12'947.00                         | 7.9429% | 10'639.20                                     | 6.5271% |
| 163'100   | 12'956.40                         | 7.9438% | 10'645.75                                     | 6.5271% |
| 163'200   | 12'965.80                         | 7.9447% | 10'657.60                                     | 6.5304% |
| 163'300   | 12'975.20                         | 7.9456% | 10'664.15                                     | 6.5304% |
| 163'400   | 12'984.60                         | 7.9465% | 10'676.00                                     | 6.5337% |
| 163'500   | 12'994.00                         | 7.9474% | 10'682.55                                     | 6.5337% |
| 163'600   | 13'003.40                         | 7.9483% | 10'694.40                                     | 6.5369% |
| 163'700   | 13'012.80                         | 7.9492% | 10'700.95                                     | 6.5369% |
| 163'800   | 13'022.20                         | 7.9501% | 10'712.80                                     | 6.5402% |
| 163'900   | 13'031.60                         | 7.9509% | 10'719.35                                     | 6.5402% |
| 164'000   | 13'041.00                         | 7.9518% | 10'731.20                                     | 6.5434% |
| 164'100   | 13'050.40                         | 7.9527% | 10'737.75                                     | 6.5434% |
| 164'200   | 13'059.80                         | 7.9536% | 10'749.60                                     | 6.5467% |
| 164'300   | 13'069.20                         | 7.9545% | 10'756.15                                     | 6.5467% |
| 164'400   | 13'078.60                         | 7.9554% | 10'768.00                                     | 6.5499% |
| 164'500   | 13'088.00                         | 7.9562% | 10'774.55                                     | 6.5499% |
| 164'600   | 13'097.40                         | 7.9571% | 10'786.40                                     | 6.5531% |
| 164'700   | 13'106.80                         | 7.9580% | 10'792.95                                     | 6.5531% |
| 164'800   | 13'116.20                         | 7.9589% | 10'804.80                                     | 6.5563% |
| 164'900   | 13'125.60                         | 7.9597% | 10'811.35                                     | 6.5563% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 165'000   | 13'135.00                         | 7.9606% | 10'823.20                                     | 6.5595% |
| 165'100   | 13'144.40                         | 7.9615% | 10'829.75                                     | 6.5595% |
| 165'200   | 13'153.80                         | 7.9623% | 10'841.60                                     | 6.5627% |
| 165'300   | 13'163.20                         | 7.9632% | 10'848.15                                     | 6.5627% |
| 165'400   | 13'172.60                         | 7.9641% | 10'860.00                                     | 6.5659% |
| 165'500   | 13'182.00                         | 7.9650% | 10'866.55                                     | 6.5659% |
| 165'600   | 13'191.40                         | 7.9658% | 10'878.40                                     | 6.5691% |
| 165'700   | 13'200.80                         | 7.9667% | 10'884.95                                     | 6.5691% |
| 165'800   | 13'210.20                         | 7.9676% | 10'896.80                                     | 6.5723% |
| 165'900   | 13'219.60                         | 7.9684% | 10'903.35                                     | 6.5723% |
| 166'000   | 13'229.00                         | 7.9693% | 10'915.20                                     | 6.5754% |
| 166'100   | 13'238.40                         | 7.9701% | 10'921.80                                     | 6.5754% |
| 166'200   | 13'247.80                         | 7.9710% | 10'933.60                                     | 6.5786% |
| 166'300   | 13'257.20                         | 7.9719% | 10'940.20                                     | 6.5786% |
| 166'400   | 13'266.60                         | 7.9727% | 10'952.00                                     | 6.5817% |
| 166'500   | 13'276.00                         | 7.9736% | 10'958.60                                     | 6.5817% |
| 166'600   | 13'285.40                         | 7.9744% | 10'970.40                                     | 6.5849% |
| 166'700   | 13'294.80                         | 7.9753% | 10'977.00                                     | 6.5849% |
| 166'800   | 13'304.20                         | 7.9761% | 10'988.80                                     | 6.5880% |
| 166'900   | 13'313.60                         | 7.9770% | 10'995.40                                     | 6.5880% |
| 167'000   | 13'323.00                         | 7.9778% | 11'007.20                                     | 6.5911% |
| 167'100   | 13'332.40                         | 7.9787% | 11'013.80                                     | 6.5911% |
| 167'200   | 13'341.80                         | 7.9795% | 11'025.60                                     | 6.5943% |
| 167'300   | 13'351.20                         | 7.9804% | 11'032.20                                     | 6.5943% |
| 167'400   | 13'360.60                         | 7.9812% | 11'044.00                                     | 6.5974% |
| 167'500   | 13'370.00                         | 7.9821% | 11'050.60                                     | 6.5974% |
| 167'600   | 13'379.40                         | 7.9829% | 11'062.40                                     | 6.6005% |
| 167'700   | 13'388.80                         | 7.9838% | 11'069.00                                     | 6.6005% |
| 167'800   | 13'398.20                         | 7.9846% | 11'080.80                                     | 6.6036% |
| 167'900   | 13'407.60                         | 7.9855% | 11'087.40                                     | 6.6036% |
| 168'000   | 13'417.00                         | 7.9863% | 11'099.20                                     | 6.6067% |
| 168'100   | 13'426.40                         | 7.9872% | 11'105.80                                     | 6.6067% |
| 168'200   | 13'435.80                         | 7.9880% | 11'117.60                                     | 6.6098% |
| 168'300   | 13'445.20                         | 7.9888% | 11'124.20                                     | 6.6098% |
| 168'400   | 13'454.60                         | 7.9897% | 11'136.00                                     | 6.6128% |
| 168'500   | 13'464.00                         | 7.9905% | 11'142.60                                     | 6.6128% |
| 168'600   | 13'473.40                         | 7.9913% | 11'154.40                                     | 6.6159% |
| 168'700   | 13'482.80                         | 7.9922% | 11'161.00                                     | 6.6159% |
| 168'800   | 13'492.20                         | 7.9930% | 11'172.80                                     | 6.6190% |
| 168'900   | 13'501.60                         | 7.9938% | 11'179.40                                     | 6.6190% |
| 169'000   | 13'511.00                         | 7.9947% | 11'191.20                                     | 6.6220% |
| 169'100   | 13'520.40                         | 7.9955% | 11'197.80                                     | 6.6220% |
| 169'200   | 13'529.80                         | 7.9963% | 11'209.60                                     | 6.6251% |
| 169'300   | 13'539.20                         | 7.9972% | 11'216.25                                     | 6.6251% |
| 169'400   | 13'548.60                         | 7.9980% | 11'228.00                                     | 6.6281% |
| 169'500   | 13'558.00                         | 7.9988% | 11'234.65                                     | 6.6281% |
| 169'600   | 13'567.40                         | 7.9996% | 11'246.40                                     | 6.6311% |
| 169'700   | 13'576.80                         | 8.0005% | 11'253.05                                     | 6.6311% |
| 169'800   | 13'586.20                         | 8.0013% | 11'264.80                                     | 6.6342% |
| 169'900   | 13'595.60                         | 8.0021% | 11'271.45                                     | 6.6342% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 170'000   | 13'605.00                         | 8.0029% | 11'283.20                                     | 6.6372% |
| 170'100   | 13'614.40                         | 8.0038% | 11'289.85                                     | 6.6372% |
| 170'200   | 13'623.80                         | 8.0046% | 11'301.60                                     | 6.6402% |
| 170'300   | 13'633.20                         | 8.0054% | 11'308.25                                     | 6.6402% |
| 170'400   | 13'642.60                         | 8.0062% | 11'320.00                                     | 6.6432% |
| 170'500   | 13'652.00                         | 8.0070% | 11'326.65                                     | 6.6432% |
| 170'600   | 13'661.40                         | 8.0079% | 11'338.40                                     | 6.6462% |
| 170'700   | 13'670.80                         | 8.0087% | 11'345.05                                     | 6.6462% |
| 170'800   | 13'680.20                         | 8.0095% | 11'356.80                                     | 6.6492% |
| 170'900   | 13'689.60                         | 8.0103% | 11'363.45                                     | 6.6492% |
| 171'000   | 13'699.00                         | 8.0111% | 11'375.20                                     | 6.6522% |
| 171'100   | 13'708.40                         | 8.0119% | 11'381.85                                     | 6.6522% |
| 171'200   | 13'717.80                         | 8.0127% | 11'393.60                                     | 6.6551% |
| 171'300   | 13'727.20                         | 8.0135% | 11'400.25                                     | 6.6551% |
| 171'400   | 13'736.60                         | 8.0144% | 11'412.00                                     | 6.6581% |
| 171'500   | 13'746.00                         | 8.0152% | 11'418.65                                     | 6.6581% |
| 171'600   | 13'755.40                         | 8.0160% | 11'430.40                                     | 6.6611% |
| 171'700   | 13'764.80                         | 8.0168% | 11'437.05                                     | 6.6611% |
| 171'800   | 13'774.20                         | 8.0176% | 11'448.80                                     | 6.6640% |
| 171'900   | 13'783.60                         | 8.0184% | 11'455.45                                     | 6.6640% |
| 172'000   | 13'793.00                         | 8.0192% | 11'467.20                                     | 6.6670% |
| 172'100   | 13'802.40                         | 8.0200% | 11'473.85                                     | 6.6670% |
| 172'200   | 13'811.80                         | 8.0208% | 11'485.60                                     | 6.6699% |
| 172'300   | 13'821.20                         | 8.0216% | 11'492.25                                     | 6.6699% |
| 172'400   | 13'830.60                         | 8.0224% | 11'504.00                                     | 6.6729% |
| 172'500   | 13'840.00                         | 8.0232% | 11'510.65                                     | 6.6729% |
| 172'600   | 13'849.40                         | 8.0240% | 11'522.40                                     | 6.6758% |
| 172'700   | 13'858.80                         | 8.0248% | 11'529.10                                     | 6.6758% |
| 172'800   | 13'868.20                         | 8.0256% | 11'540.80                                     | 6.6787% |
| 172'900   | 13'877.60                         | 8.0264% | 11'547.50                                     | 6.6787% |
| 173'000   | 13'887.00                         | 8.0272% | 11'559.20                                     | 6.6816% |
| 173'100   | 13'896.40                         | 8.0280% | 11'565.90                                     | 6.6816% |
| 173'200   | 13'905.80                         | 8.0288% | 11'577.60                                     | 6.6845% |
| 173'300   | 13'915.20                         | 8.0295% | 11'584.30                                     | 6.6845% |
| 173'400   | 13'924.60                         | 8.0303% | 11'596.00                                     | 6.6874% |
| 173'500   | 13'934.00                         | 8.0311% | 11'602.70                                     | 6.6874% |
| 173'600   | 13'943.40                         | 8.0319% | 11'614.40                                     | 6.6903% |
| 173'700   | 13'952.80                         | 8.0327% | 11'621.10                                     | 6.6903% |
| 173'800   | 13'962.20                         | 8.0335% | 11'632.80                                     | 6.6932% |
| 173'900   | 13'971.60                         | 8.0343% | 11'639.50                                     | 6.6932% |
| 174'000   | 13'981.00                         | 8.0351% | 11'651.20                                     | 6.6961% |
| 174'100   | 13'990.40                         | 8.0358% | 11'657.90                                     | 6.6961% |
| 174'200   | 13'999.80                         | 8.0366% | 11'669.60                                     | 6.6990% |
| 174'300   | 14'009.20                         | 8.0374% | 11'676.30                                     | 6.6990% |
| 174'400   | 14'018.60                         | 8.0382% | 11'688.00                                     | 6.7018% |
| 174'500   | 14'028.00                         | 8.0390% | 11'694.70                                     | 6.7018% |
| 174'600   | 14'037.40                         | 8.0397% | 11'706.40                                     | 6.7047% |
| 174'700   | 14'046.80                         | 8.0405% | 11'713.10                                     | 6.7047% |
| 174'800   | 14'056.20                         | 8.0413% | 11'724.80                                     | 6.7076% |
| 174'900   | 14'065.60                         | 8.0421% | 11'731.50                                     | 6.7076% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 175'000   | 14'075.00                         | 8.0429% | 11'743.20                                     | 6.7104% |
| 175'100   | 14'084.40                         | 8.0436% | 11'749.90                                     | 6.7104% |
| 175'200   | 14'093.80                         | 8.0444% | 11'761.60                                     | 6.7132% |
| 175'300   | 14'103.20                         | 8.0452% | 11'768.30                                     | 6.7132% |
| 175'400   | 14'112.60                         | 8.0460% | 11'780.00                                     | 6.7161% |
| 175'500   | 14'122.00                         | 8.0467% | 11'786.70                                     | 6.7161% |
| 175'600   | 14'131.40                         | 8.0475% | 11'798.40                                     | 6.7189% |
| 175'700   | 14'140.80                         | 8.0483% | 11'805.10                                     | 6.7189% |
| 175'800   | 14'150.20                         | 8.0490% | 11'816.80                                     | 6.7217% |
| 175'900   | 14'159.60                         | 8.0498% | 11'823.50                                     | 6.7217% |
| 176'000   | 14'169.00                         | 8.0506% | 11'835.20                                     | 6.7245% |
| 176'100   | 14'178.40                         | 8.0513% | 11'841.90                                     | 6.7245% |
| 176'200   | 14'187.80                         | 8.0521% | 11'853.60                                     | 6.7274% |
| 176'300   | 14'197.20                         | 8.0529% | 11'860.35                                     | 6.7274% |
| 176'400   | 14'206.60                         | 8.0536% | 11'872.00                                     | 6.7302% |
| 176'500   | 14'216.00                         | 8.0544% | 11'878.75                                     | 6.7302% |
| 176'600   | 14'225.40                         | 8.0552% | 11'890.40                                     | 6.7330% |
| 176'700   | 14'234.80                         | 8.0559% | 11'897.15                                     | 6.7330% |
| 176'800   | 14'244.20                         | 8.0567% | 11'908.80                                     | 6.7357% |
| 176'900   | 14'253.60                         | 8.0574% | 11'915.55                                     | 6.7357% |
| 177'000   | 14'263.00                         | 8.0582% | 11'927.20                                     | 6.7385% |
| 177'100   | 14'272.40                         | 8.0589% | 11'933.95                                     | 6.7385% |
| 177'200   | 14'281.80                         | 8.0597% | 11'945.60                                     | 6.7413% |
| 177'300   | 14'291.20                         | 8.0605% | 11'952.35                                     | 6.7413% |
| 177'400   | 14'300.60                         | 8.0612% | 11'964.00                                     | 6.7441% |
| 177'500   | 14'310.00                         | 8.0620% | 11'970.75                                     | 6.7441% |
| 177'600   | 14'319.40                         | 8.0627% | 11'982.40                                     | 6.7468% |
| 177'700   | 14'328.80                         | 8.0635% | 11'989.15                                     | 6.7468% |
| 177'800   | 14'338.20                         | 8.0642% | 12'000.80                                     | 6.7496% |
| 177'900   | 14'347.60                         | 8.0650% | 12'007.55                                     | 6.7496% |
| 178'000   | 14'357.00                         | 8.0657% | 12'019.20                                     | 6.7524% |
| 178'100   | 14'366.40                         | 8.0665% | 12'025.95                                     | 6.7524% |
| 178'200   | 14'375.80                         | 8.0672% | 12'037.60                                     | 6.7551% |
| 178'300   | 14'385.20                         | 8.0680% | 12'044.35                                     | 6.7551% |
| 178'400   | 14'394.60                         | 8.0687% | 12'056.00                                     | 6.7578% |
| 178'500   | 14'404.00                         | 8.0695% | 12'062.75                                     | 6.7578% |
| 178'600   | 14'413.40                         | 8.0702% | 12'074.40                                     | 6.7606% |
| 178'700   | 14'422.80                         | 8.0710% | 12'081.15                                     | 6.7606% |
| 178'800   | 14'432.20                         | 8.0717% | 12'092.80                                     | 6.7633% |
| 178'900   | 14'441.60                         | 8.0724% | 12'099.55                                     | 6.7633% |
| 179'000   | 14'451.00                         | 8.0732% | 12'111.20                                     | 6.7660% |
| 179'100   | 14'460.40                         | 8.0739% | 12'117.95                                     | 6.7660% |
| 179'200   | 14'469.80                         | 8.0747% | 12'129.60                                     | 6.7688% |
| 179'300   | 14'479.20                         | 8.0754% | 12'136.35                                     | 6.7688% |
| 179'400   | 14'488.60                         | 8.0761% | 12'148.00                                     | 6.7715% |
| 179'500   | 14'498.00                         | 8.0769% | 12'154.75                                     | 6.7715% |
| 179'600   | 14'507.40                         | 8.0776% | 12'166.40                                     | 6.7742% |
| 179'700   | 14'516.80                         | 8.0784% | 12'173.15                                     | 6.7742% |
| 179'800   | 14'526.20                         | 8.0791% | 12'184.80                                     | 6.7769% |
| 179'900   | 14'535.60                         | 8.0798% | 12'191.60                                     | 6.7769% |



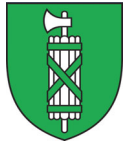
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 180'000   | 14'545.00                         | 8.0806% | 12'203.20                                     | 6.7796% |
| 180'100   | 14'554.40                         | 8.0813% | 12'210.00                                     | 6.7796% |
| 180'200   | 14'563.80                         | 8.0820% | 12'221.60                                     | 6.7822% |
| 180'300   | 14'573.20                         | 8.0828% | 12'228.40                                     | 6.7822% |
| 180'400   | 14'582.60                         | 8.0835% | 12'240.00                                     | 6.7849% |
| 180'500   | 14'592.00                         | 8.0842% | 12'246.80                                     | 6.7849% |
| 180'600   | 14'601.40                         | 8.0849% | 12'258.40                                     | 6.7876% |
| 180'700   | 14'610.80                         | 8.0857% | 12'265.20                                     | 6.7876% |
| 180'800   | 14'620.20                         | 8.0864% | 12'276.80                                     | 6.7903% |
| 180'900   | 14'629.60                         | 8.0871% | 12'283.60                                     | 6.7903% |
| 181'000   | 14'639.00                         | 8.0878% | 12'295.20                                     | 6.7929% |
| 181'100   | 14'648.40                         | 8.0886% | 12'302.00                                     | 6.7929% |
| 181'200   | 14'657.80                         | 8.0893% | 12'313.60                                     | 6.7956% |
| 181'300   | 14'667.20                         | 8.0900% | 12'320.40                                     | 6.7956% |
| 181'400   | 14'676.60                         | 8.0907% | 12'332.00                                     | 6.7982% |
| 181'500   | 14'686.00                         | 8.0915% | 12'338.80                                     | 6.7982% |
| 181'600   | 14'695.40                         | 8.0922% | 12'350.40                                     | 6.8009% |
| 181'700   | 14'704.80                         | 8.0929% | 12'357.20                                     | 6.8009% |
| 181'800   | 14'714.20                         | 8.0936% | 12'368.80                                     | 6.8035% |
| 181'900   | 14'723.60                         | 8.0943% | 12'375.60                                     | 6.8035% |
| 182'000   | 14'733.00                         | 8.0951% | 12'387.20                                     | 6.8062% |
| 182'100   | 14'742.40                         | 8.0958% | 12'394.00                                     | 6.8062% |
| 182'200   | 14'751.80                         | 8.0965% | 12'405.60                                     | 6.8088% |
| 182'300   | 14'761.20                         | 8.0972% | 12'412.40                                     | 6.8088% |
| 182'400   | 14'770.60                         | 8.0979% | 12'424.00                                     | 6.8114% |
| 182'500   | 14'780.00                         | 8.0986% | 12'430.80                                     | 6.8114% |
| 182'600   | 14'789.40                         | 8.0993% | 12'442.40                                     | 6.8140% |
| 182'700   | 14'798.80                         | 8.1001% | 12'449.20                                     | 6.8140% |
| 182'800   | 14'808.20                         | 8.1008% | 12'460.80                                     | 6.8166% |
| 182'900   | 14'817.60                         | 8.1015% | 12'467.60                                     | 6.8166% |
| 183'000   | 14'827.00                         | 8.1022% | 12'479.20                                     | 6.8192% |
| 183'100   | 14'836.40                         | 8.1029% | 12'486.00                                     | 6.8192% |
| 183'200   | 14'845.80                         | 8.1036% | 12'497.60                                     | 6.8218% |
| 183'300   | 14'855.20                         | 8.1043% | 12'504.40                                     | 6.8218% |
| 183'400   | 14'864.60                         | 8.1050% | 12'516.00                                     | 6.8244% |
| 183'500   | 14'874.00                         | 8.1057% | 12'522.80                                     | 6.8244% |
| 183'600   | 14'883.40                         | 8.1064% | 12'534.40                                     | 6.8270% |
| 183'700   | 14'892.80                         | 8.1071% | 12'541.25                                     | 6.8270% |
| 183'800   | 14'902.20                         | 8.1078% | 12'552.80                                     | 6.8296% |
| 183'900   | 14'911.60                         | 8.1085% | 12'559.65                                     | 6.8296% |
| 184'000   | 14'921.00                         | 8.1092% | 12'571.20                                     | 6.8322% |
| 184'100   | 14'930.40                         | 8.1099% | 12'578.05                                     | 6.8322% |
| 184'200   | 14'939.80                         | 8.1106% | 12'589.60                                     | 6.8347% |
| 184'300   | 14'949.20                         | 8.1113% | 12'596.45                                     | 6.8347% |
| 184'400   | 14'958.60                         | 8.1120% | 12'608.00                                     | 6.8373% |
| 184'500   | 14'968.00                         | 8.1127% | 12'614.85                                     | 6.8373% |
| 184'600   | 14'977.40                         | 8.1134% | 12'626.40                                     | 6.8399% |
| 184'700   | 14'986.80                         | 8.1141% | 12'633.25                                     | 6.8399% |
| 184'800   | 14'996.20                         | 8.1148% | 12'644.80                                     | 6.8424% |
| 184'900   | 15'005.60                         | 8.1155% | 12'651.65                                     | 6.8424% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 185'000   | 15'015.00                         | 8.1162% | 12'663.20                                     | 6.8450% |
| 185'100   | 15'024.40                         | 8.1169% | 12'670.05                                     | 6.8450% |
| 185'200   | 15'033.80                         | 8.1176% | 12'681.60                                     | 6.8475% |
| 185'300   | 15'043.20                         | 8.1183% | 12'688.45                                     | 6.8475% |
| 185'400   | 15'052.60                         | 8.1190% | 12'700.00                                     | 6.8501% |
| 185'500   | 15'062.00                         | 8.1197% | 12'706.85                                     | 6.8501% |
| 185'600   | 15'071.40                         | 8.1204% | 12'718.40                                     | 6.8526% |
| 185'700   | 15'080.80                         | 8.1211% | 12'725.25                                     | 6.8526% |
| 185'800   | 15'090.20                         | 8.1217% | 12'736.80                                     | 6.8551% |
| 185'900   | 15'099.60                         | 8.1224% | 12'743.65                                     | 6.8551% |
| 186'000   | 15'109.00                         | 8.1231% | 12'755.20                                     | 6.8576% |
| 186'100   | 15'118.40                         | 8.1238% | 12'762.05                                     | 6.8576% |
| 186'200   | 15'127.80                         | 8.1245% | 12'773.60                                     | 6.8602% |
| 186'300   | 15'137.20                         | 8.1252% | 12'780.45                                     | 6.8602% |
| 186'400   | 15'146.60                         | 8.1259% | 12'792.00                                     | 6.8627% |
| 186'500   | 15'156.00                         | 8.1265% | 12'798.85                                     | 6.8627% |
| 186'600   | 15'165.40                         | 8.1272% | 12'810.40                                     | 6.8652% |
| 186'700   | 15'174.80                         | 8.1279% | 12'817.25                                     | 6.8652% |
| 186'800   | 15'184.20                         | 8.1286% | 12'828.80                                     | 6.8677% |
| 186'900   | 15'193.60                         | 8.1293% | 12'835.65                                     | 6.8677% |
| 187'000   | 15'203.00                         | 8.1299% | 12'847.20                                     | 6.8702% |
| 187'100   | 15'212.40                         | 8.1306% | 12'854.05                                     | 6.8702% |
| 187'200   | 15'221.80                         | 8.1313% | 12'865.60                                     | 6.8726% |
| 187'300   | 15'231.20                         | 8.1320% | 12'872.45                                     | 6.8726% |
| 187'400   | 15'240.60                         | 8.1327% | 12'884.00                                     | 6.8751% |
| 187'500   | 15'250.00                         | 8.1333% | 12'890.90                                     | 6.8751% |
| 187'600   | 15'259.40                         | 8.1340% | 12'902.40                                     | 6.8776% |
| 187'700   | 15'268.80                         | 8.1347% | 12'909.30                                     | 6.8776% |
| 187'800   | 15'278.20                         | 8.1354% | 12'920.80                                     | 6.8801% |
| 187'900   | 15'287.60                         | 8.1360% | 12'927.70                                     | 6.8801% |
| 188'000   | 15'297.00                         | 8.1367% | 12'939.20                                     | 6.8826% |
| 188'100   | 15'306.40                         | 8.1374% | 12'946.10                                     | 6.8826% |
| 188'200   | 15'315.80                         | 8.1380% | 12'957.60                                     | 6.8850% |
| 188'300   | 15'325.20                         | 8.1387% | 12'964.50                                     | 6.8850% |
| 188'400   | 15'334.60                         | 8.1394% | 12'976.00                                     | 6.8875% |
| 188'500   | 15'344.00                         | 8.1401% | 12'982.90                                     | 6.8875% |
| 188'600   | 15'353.40                         | 8.1407% | 12'994.40                                     | 6.8899% |
| 188'700   | 15'362.80                         | 8.1414% | 13'001.30                                     | 6.8899% |
| 188'800   | 15'372.20                         | 8.1421% | 13'012.80                                     | 6.8924% |
| 188'900   | 15'381.60                         | 8.1427% | 13'019.70                                     | 6.8924% |
| 189'000   | 15'391.00                         | 8.1434% | 13'031.20                                     | 6.8948% |
| 189'100   | 15'400.40                         | 8.1441% | 13'038.10                                     | 6.8948% |
| 189'200   | 15'409.80                         | 8.1447% | 13'049.60                                     | 6.8973% |
| 189'300   | 15'419.20                         | 8.1454% | 13'056.50                                     | 6.8973% |
| 189'400   | 15'428.60                         | 8.1460% | 13'068.00                                     | 6.8997% |
| 189'500   | 15'438.00                         | 8.1467% | 13'074.90                                     | 6.8997% |
| 189'600   | 15'447.40                         | 8.1474% | 13'086.40                                     | 6.9021% |
| 189'700   | 15'456.80                         | 8.1480% | 13'093.30                                     | 6.9021% |
| 189'800   | 15'466.20                         | 8.1487% | 13'104.80                                     | 6.9045% |
| 189'900   | 15'475.60                         | 8.1493% | 13'111.70                                     | 6.9045% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 190'000   | 15'485.00                         | 8.1500% | 13'123.20                                     | 6.9069% |
| 190'100   | 15'494.40                         | 8.1507% | 13'130.10                                     | 6.9069% |
| 190'200   | 15'503.80                         | 8.1513% | 13'141.60                                     | 6.9094% |
| 190'300   | 15'513.20                         | 8.1520% | 13'148.50                                     | 6.9094% |
| 190'400   | 15'522.60                         | 8.1526% | 13'160.00                                     | 6.9118% |
| 190'500   | 15'532.00                         | 8.1533% | 13'166.90                                     | 6.9118% |
| 190'600   | 15'541.40                         | 8.1539% | 13'178.40                                     | 6.9142% |
| 190'700   | 15'550.80                         | 8.1546% | 13'185.30                                     | 6.9142% |
| 190'800   | 15'560.20                         | 8.1552% | 13'196.80                                     | 6.9166% |
| 190'900   | 15'569.60                         | 8.1559% | 13'203.70                                     | 6.9166% |
| 191'000   | 15'579.00                         | 8.1565% | 13'215.20                                     | 6.9190% |
| 191'100   | 15'588.40                         | 8.1572% | 13'222.10                                     | 6.9190% |
| 191'200   | 15'597.80                         | 8.1578% | 13'233.60                                     | 6.9213% |
| 191'300   | 15'607.20                         | 8.1585% | 13'240.50                                     | 6.9213% |
| 191'400   | 15'616.60                         | 8.1591% | 13'252.00                                     | 6.9237% |
| 191'500   | 15'626.00                         | 8.1598% | 13'258.90                                     | 6.9237% |
| 191'600   | 15'635.40                         | 8.1604% | 13'270.40                                     | 6.9261% |
| 191'700   | 15'644.80                         | 8.1611% | 13'277.35                                     | 6.9261% |
| 191'800   | 15'654.20                         | 8.1617% | 13'288.80                                     | 6.9285% |
| 191'900   | 15'663.60                         | 8.1624% | 13'295.75                                     | 6.9285% |
| 192'000   | 15'673.00                         | 8.1630% | 13'307.20                                     | 6.9308% |
| 192'100   | 15'682.40                         | 8.1637% | 13'314.15                                     | 6.9308% |
| 192'200   | 15'691.80                         | 8.1643% | 13'325.60                                     | 6.9332% |
| 192'300   | 15'701.20                         | 8.1650% | 13'332.55                                     | 6.9332% |
| 192'400   | 15'710.60                         | 8.1656% | 13'344.00                                     | 6.9356% |
| 192'500   | 15'720.00                         | 8.1662% | 13'350.95                                     | 6.9356% |
| 192'600   | 15'729.40                         | 8.1669% | 13'362.40                                     | 6.9379% |
| 192'700   | 15'738.80                         | 8.1675% | 13'369.35                                     | 6.9379% |
| 192'800   | 15'748.20                         | 8.1682% | 13'380.80                                     | 6.9402% |
| 192'900   | 15'757.60                         | 8.1688% | 13'387.75                                     | 6.9402% |
| 193'000   | 15'767.00                         | 8.1694% | 13'399.20                                     | 6.9426% |
| 193'100   | 15'776.40                         | 8.1701% | 13'406.15                                     | 6.9426% |
| 193'200   | 15'785.80                         | 8.1707% | 13'417.60                                     | 6.9449% |
| 193'300   | 15'795.20                         | 8.1713% | 13'424.55                                     | 6.9449% |
| 193'400   | 15'804.60                         | 8.1720% | 13'436.00                                     | 6.9473% |
| 193'500   | 15'814.00                         | 8.1726% | 13'442.95                                     | 6.9473% |
| 193'600   | 15'823.40                         | 8.1732% | 13'454.40                                     | 6.9496% |
| 193'700   | 15'832.80                         | 8.1739% | 13'461.35                                     | 6.9496% |
| 193'800   | 15'842.20                         | 8.1745% | 13'472.80                                     | 6.9519% |
| 193'900   | 15'851.60                         | 8.1751% | 13'479.75                                     | 6.9519% |
| 194'000   | 15'861.00                         | 8.1758% | 13'491.20                                     | 6.9542% |
| 194'100   | 15'870.40                         | 8.1764% | 13'498.15                                     | 6.9542% |
| 194'200   | 15'879.80                         | 8.1770% | 13'509.60                                     | 6.9565% |
| 194'300   | 15'889.20                         | 8.1777% | 13'516.55                                     | 6.9565% |
| 194'400   | 15'898.60                         | 8.1783% | 13'528.00                                     | 6.9588% |
| 194'500   | 15'908.00                         | 8.1789% | 13'534.95                                     | 6.9588% |
| 194'600   | 15'917.40                         | 8.1795% | 13'546.40                                     | 6.9612% |
| 194'700   | 15'926.80                         | 8.1802% | 13'553.35                                     | 6.9612% |
| 194'800   | 15'936.20                         | 8.1808% | 13'564.80                                     | 6.9634% |
| 194'900   | 15'945.60                         | 8.1814% | 13'571.75                                     | 6.9634% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 195'000   | 15'955.00                         | 8.1821% | 13'583.20                                     | 6.9657% |
| 195'100   | 15'964.40                         | 8.1827% | 13'590.15                                     | 6.9657% |
| 195'200   | 15'973.80                         | 8.1833% | 13'601.60                                     | 6.9680% |
| 195'300   | 15'983.20                         | 8.1839% | 13'608.55                                     | 6.9680% |
| 195'400   | 15'992.60                         | 8.1845% | 13'620.00                                     | 6.9703% |
| 195'500   | 16'002.00                         | 8.1852% | 13'626.95                                     | 6.9703% |
| 195'600   | 16'011.40                         | 8.1858% | 13'638.40                                     | 6.9726% |
| 195'700   | 16'020.80                         | 8.1864% | 13'645.35                                     | 6.9726% |
| 195'800   | 16'030.20                         | 8.1870% | 13'656.80                                     | 6.9749% |
| 195'900   | 16'039.60                         | 8.1876% | 13'663.75                                     | 6.9749% |
| 196'000   | 16'049.00                         | 8.1883% | 13'675.20                                     | 6.9771% |
| 196'100   | 16'058.40                         | 8.1889% | 13'682.20                                     | 6.9771% |
| 196'200   | 16'067.80                         | 8.1895% | 13'693.60                                     | 6.9794% |
| 196'300   | 16'077.20                         | 8.1901% | 13'700.60                                     | 6.9794% |
| 196'400   | 16'086.60                         | 8.1907% | 13'712.00                                     | 6.9817% |
| 196'500   | 16'096.00                         | 8.1913% | 13'719.00                                     | 6.9817% |
| 196'600   | 16'105.40                         | 8.1920% | 13'730.40                                     | 6.9839% |
| 196'700   | 16'114.80                         | 8.1926% | 13'737.40                                     | 6.9839% |
| 196'800   | 16'124.20                         | 8.1932% | 13'749.20                                     | 6.9864% |
| 196'900   | 16'133.60                         | 8.1938% | 13'756.20                                     | 6.9864% |
| 197'000   | 16'143.00                         | 8.1944% | 13'768.00                                     | 6.9888% |
| 197'100   | 16'152.40                         | 8.1950% | 13'775.00                                     | 6.9888% |
| 197'200   | 16'161.80                         | 8.1956% | 13'786.80                                     | 6.9913% |
| 197'300   | 16'171.20                         | 8.1962% | 13'793.80                                     | 6.9913% |
| 197'400   | 16'180.60                         | 8.1969% | 13'805.60                                     | 6.9937% |
| 197'500   | 16'190.00                         | 8.1975% | 13'812.60                                     | 6.9937% |
| 197'600   | 16'199.40                         | 8.1981% | 13'824.40                                     | 6.9962% |
| 197'700   | 16'208.80                         | 8.1987% | 13'831.40                                     | 6.9962% |
| 197'800   | 16'218.20                         | 8.1993% | 13'843.20                                     | 6.9986% |
| 197'900   | 16'227.60                         | 8.1999% | 13'850.20                                     | 6.9986% |
| 198'000   | 16'237.00                         | 8.2005% | 13'862.00                                     | 7.0010% |
| 198'100   | 16'246.40                         | 8.2011% | 13'869.00                                     | 7.0010% |
| 198'200   | 16'255.80                         | 8.2017% | 13'880.80                                     | 7.0034% |
| 198'300   | 16'265.20                         | 8.2023% | 13'887.80                                     | 7.0034% |
| 198'400   | 16'274.60                         | 8.2029% | 13'899.60                                     | 7.0058% |
| 198'500   | 16'284.00                         | 8.2035% | 13'906.60                                     | 7.0058% |
| 198'600   | 16'293.40                         | 8.2041% | 13'918.40                                     | 7.0083% |
| 198'700   | 16'302.80                         | 8.2047% | 13'925.40                                     | 7.0083% |
| 198'800   | 16'312.20                         | 8.2053% | 13'937.20                                     | 7.0107% |
| 198'900   | 16'321.60                         | 8.2059% | 13'944.20                                     | 7.0107% |
| 199'000   | 16'331.00                         | 8.2065% | 13'956.00                                     | 7.0131% |
| 199'100   | 16'340.40                         | 8.2071% | 13'963.00                                     | 7.0131% |
| 199'200   | 16'349.80                         | 8.2077% | 13'974.80                                     | 7.0155% |
| 199'300   | 16'359.20                         | 8.2083% | 13'981.80                                     | 7.0155% |
| 199'400   | 16'368.60                         | 8.2089% | 13'993.60                                     | 7.0179% |
| 199'500   | 16'378.00                         | 8.2095% | 14'000.60                                     | 7.0179% |
| 199'600   | 16'387.40                         | 8.2101% | 14'012.40                                     | 7.0202% |
| 199'700   | 16'396.80                         | 8.2107% | 14'019.40                                     | 7.0202% |
| 199'800   | 16'406.20                         | 8.2113% | 14'031.20                                     | 7.0226% |
| 199'900   | 16'415.60                         | 8.2119% | 14'038.20                                     | 7.0226% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 200'000   | 16'425.00                         | 8.2125% | 14'050.00                                     | 7.0250% |
| 200'100   | 16'434.40                         | 8.2131% | 14'057.05                                     | 7.0250% |
| 200'200   | 16'443.80                         | 8.2137% | 14'068.80                                     | 7.0274% |
| 200'300   | 16'453.20                         | 8.2143% | 14'075.85                                     | 7.0274% |
| 200'400   | 16'462.60                         | 8.2149% | 14'087.60                                     | 7.0297% |
| 200'500   | 16'472.00                         | 8.2155% | 14'094.65                                     | 7.0297% |
| 200'600   | 16'481.40                         | 8.2161% | 14'106.40                                     | 7.0321% |
| 200'700   | 16'490.80                         | 8.2166% | 14'113.45                                     | 7.0321% |
| 200'800   | 16'500.20                         | 8.2172% | 14'125.20                                     | 7.0345% |
| 200'900   | 16'509.60                         | 8.2178% | 14'132.25                                     | 7.0345% |
| 201'000   | 16'519.00                         | 8.2184% | 14'144.00                                     | 7.0368% |
| 201'100   | 16'528.40                         | 8.2190% | 14'151.05                                     | 7.0368% |
| 201'200   | 16'537.80                         | 8.2196% | 14'162.80                                     | 7.0392% |
| 201'300   | 16'547.20                         | 8.2202% | 14'169.85                                     | 7.0392% |
| 201'400   | 16'556.60                         | 8.2208% | 14'181.60                                     | 7.0415% |
| 201'500   | 16'566.00                         | 8.2213% | 14'188.65                                     | 7.0415% |
| 201'600   | 16'575.40                         | 8.2219% | 14'200.40                                     | 7.0438% |
| 201'700   | 16'584.80                         | 8.2225% | 14'207.45                                     | 7.0438% |
| 201'800   | 16'594.20                         | 8.2231% | 14'219.20                                     | 7.0462% |
| 201'900   | 16'603.60                         | 8.2237% | 14'226.25                                     | 7.0462% |
| 202'000   | 16'613.00                         | 8.2243% | 14'238.00                                     | 7.0485% |
| 202'100   | 16'622.40                         | 8.2248% | 14'245.05                                     | 7.0485% |
| 202'200   | 16'631.80                         | 8.2254% | 14'256.80                                     | 7.0508% |
| 202'300   | 16'641.20                         | 8.2260% | 14'263.85                                     | 7.0508% |
| 202'400   | 16'650.60                         | 8.2266% | 14'275.60                                     | 7.0532% |
| 202'500   | 16'660.00                         | 8.2272% | 14'282.65                                     | 7.0532% |
| 202'600   | 16'669.40                         | 8.2277% | 14'294.40                                     | 7.0555% |
| 202'700   | 16'678.80                         | 8.2283% | 14'301.45                                     | 7.0555% |
| 202'800   | 16'688.20                         | 8.2289% | 14'313.20                                     | 7.0578% |
| 202'900   | 16'697.60                         | 8.2295% | 14'320.25                                     | 7.0578% |
| 203'000   | 16'707.00                         | 8.2300% | 14'332.00                                     | 7.0601% |
| 203'100   | 16'716.40                         | 8.2306% | 14'339.05                                     | 7.0601% |
| 203'200   | 16'725.80                         | 8.2312% | 14'350.80                                     | 7.0624% |
| 203'300   | 16'735.20                         | 8.2318% | 14'357.85                                     | 7.0624% |
| 203'400   | 16'744.60                         | 8.2324% | 14'369.60                                     | 7.0647% |
| 203'500   | 16'754.00                         | 8.2329% | 14'376.65                                     | 7.0647% |
| 203'600   | 16'763.40                         | 8.2335% | 14'388.40                                     | 7.0670% |
| 203'700   | 16'772.80                         | 8.2341% | 14'395.45                                     | 7.0670% |
| 203'800   | 16'782.20                         | 8.2346% | 14'407.20                                     | 7.0693% |
| 203'900   | 16'791.60                         | 8.2352% | 14'414.25                                     | 7.0693% |
| 204'000   | 16'801.00                         | 8.2358% | 14'426.00                                     | 7.0716% |
| 204'100   | 16'810.40                         | 8.2364% | 14'433.05                                     | 7.0716% |
| 204'200   | 16'819.80                         | 8.2369% | 14'444.80                                     | 7.0738% |
| 204'300   | 16'829.20                         | 8.2375% | 14'451.85                                     | 7.0738% |
| 204'400   | 16'838.60                         | 8.2381% | 14'463.60                                     | 7.0761% |
| 204'500   | 16'848.00                         | 8.2386% | 14'470.70                                     | 7.0761% |
| 204'600   | 16'857.40                         | 8.2392% | 14'482.40                                     | 7.0784% |
| 204'700   | 16'866.80                         | 8.2398% | 14'489.50                                     | 7.0784% |
| 204'800   | 16'876.20                         | 8.2403% | 14'501.20                                     | 7.0807% |
| 204'900   | 16'885.60                         | 8.2409% | 14'508.30                                     | 7.0807% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 205'000   | 16'895.00                         | 8.2415% | 14'520.00                                     | 7.0829% |
| 205'100   | 16'904.40                         | 8.2420% | 14'527.10                                     | 7.0829% |
| 205'200   | 16'913.80                         | 8.2426% | 14'538.80                                     | 7.0852% |
| 205'300   | 16'923.20                         | 8.2432% | 14'545.90                                     | 7.0852% |
| 205'400   | 16'932.60                         | 8.2437% | 14'557.60                                     | 7.0874% |
| 205'500   | 16'942.00                         | 8.2443% | 14'564.70                                     | 7.0874% |
| 205'600   | 16'951.40                         | 8.2448% | 14'576.40                                     | 7.0897% |
| 205'700   | 16'960.80                         | 8.2454% | 14'583.50                                     | 7.0897% |
| 205'800   | 16'970.20                         | 8.2460% | 14'595.20                                     | 7.0919% |
| 205'900   | 16'979.60                         | 8.2465% | 14'602.30                                     | 7.0919% |
| 206'000   | 16'989.00                         | 8.2471% | 14'614.00                                     | 7.0942% |
| 206'100   | 16'998.40                         | 8.2476% | 14'621.10                                     | 7.0942% |
| 206'200   | 17'007.80                         | 8.2482% | 14'632.80                                     | 7.0964% |
| 206'300   | 17'017.20                         | 8.2488% | 14'639.90                                     | 7.0964% |
| 206'400   | 17'026.60                         | 8.2493% | 14'651.60                                     | 7.0986% |
| 206'500   | 17'036.00                         | 8.2499% | 14'658.70                                     | 7.0986% |
| 206'600   | 17'045.40                         | 8.2504% | 14'670.40                                     | 7.1009% |
| 206'700   | 17'054.80                         | 8.2510% | 14'677.50                                     | 7.1009% |
| 206'800   | 17'064.20                         | 8.2515% | 14'689.20                                     | 7.1031% |
| 206'900   | 17'073.60                         | 8.2521% | 14'696.30                                     | 7.1031% |
| 207'000   | 17'083.00                         | 8.2527% | 14'708.00                                     | 7.1053% |
| 207'100   | 17'092.40                         | 8.2532% | 14'715.10                                     | 7.1053% |
| 207'200   | 17'101.80                         | 8.2538% | 14'726.80                                     | 7.1075% |
| 207'300   | 17'111.20                         | 8.2543% | 14'733.90                                     | 7.1075% |
| 207'400   | 17'120.60                         | 8.2549% | 14'745.60                                     | 7.1097% |
| 207'500   | 17'130.00                         | 8.2554% | 14'752.70                                     | 7.1097% |
| 207'600   | 17'139.40                         | 8.2560% | 14'764.40                                     | 7.1119% |
| 207'700   | 17'148.80                         | 8.2565% | 14'771.50                                     | 7.1119% |
| 207'800   | 17'158.20                         | 8.2571% | 14'783.20                                     | 7.1141% |
| 207'900   | 17'167.60                         | 8.2576% | 14'790.30                                     | 7.1141% |
| 208'000   | 17'177.00                         | 8.2582% | 14'802.00                                     | 7.1163% |
| 208'100   | 17'186.40                         | 8.2587% | 14'809.10                                     | 7.1163% |
| 208'200   | 17'195.80                         | 8.2593% | 14'820.80                                     | 7.1185% |
| 208'300   | 17'205.20                         | 8.2598% | 14'827.90                                     | 7.1185% |
| 208'400   | 17'214.60                         | 8.2604% | 14'839.60                                     | 7.1207% |
| 208'500   | 17'224.00                         | 8.2609% | 14'846.70                                     | 7.1207% |
| 208'600   | 17'233.40                         | 8.2615% | 14'858.40                                     | 7.1229% |
| 208'700   | 17'242.80                         | 8.2620% | 14'865.50                                     | 7.1229% |
| 208'800   | 17'252.20                         | 8.2625% | 14'877.20                                     | 7.1251% |
| 208'900   | 17'261.60                         | 8.2631% | 14'884.35                                     | 7.1251% |
| 209'000   | 17'271.00                         | 8.2636% | 14'896.00                                     | 7.1273% |
| 209'100   | 17'280.40                         | 8.2642% | 14'903.15                                     | 7.1273% |
| 209'200   | 17'289.80                         | 8.2647% | 14'914.80                                     | 7.1294% |
| 209'300   | 17'299.20                         | 8.2653% | 14'921.95                                     | 7.1294% |
| 209'400   | 17'308.60                         | 8.2658% | 14'933.60                                     | 7.1316% |
| 209'500   | 17'318.00                         | 8.2663% | 14'940.75                                     | 7.1316% |
| 209'600   | 17'327.40                         | 8.2669% | 14'952.40                                     | 7.1338% |
| 209'700   | 17'336.80                         | 8.2674% | 14'959.55                                     | 7.1338% |
| 209'800   | 17'346.20                         | 8.2680% | 14'971.20                                     | 7.1359% |
| 209'900   | 17'355.60                         | 8.2685% | 14'978.35                                     | 7.1359% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 210'000   | 17'365.00                         | 8.2690% | 14'990.00                                     | 7.1381% |
| 210'100   | 17'374.40                         | 8.2696% | 14'997.15                                     | 7.1381% |
| 210'200   | 17'383.80                         | 8.2701% | 15'008.80                                     | 7.1402% |
| 210'300   | 17'393.20                         | 8.2707% | 15'015.95                                     | 7.1402% |
| 210'400   | 17'402.60                         | 8.2712% | 15'027.60                                     | 7.1424% |
| 210'500   | 17'412.00                         | 8.2717% | 15'034.75                                     | 7.1424% |
| 210'600   | 17'421.40                         | 8.2723% | 15'046.40                                     | 7.1445% |
| 210'700   | 17'430.80                         | 8.2728% | 15'053.55                                     | 7.1445% |
| 210'800   | 17'440.20                         | 8.2733% | 15'065.20                                     | 7.1467% |
| 210'900   | 17'449.60                         | 8.2739% | 15'072.35                                     | 7.1467% |
| 211'000   | 17'459.00                         | 8.2744% | 15'084.00                                     | 7.1488% |
| 211'100   | 17'468.40                         | 8.2749% | 15'091.15                                     | 7.1488% |
| 211'200   | 17'477.80                         | 8.2755% | 15'102.80                                     | 7.1509% |
| 211'300   | 17'487.20                         | 8.2760% | 15'109.95                                     | 7.1509% |
| 211'400   | 17'496.60                         | 8.2765% | 15'121.60                                     | 7.1531% |
| 211'500   | 17'506.00                         | 8.2771% | 15'128.75                                     | 7.1531% |
| 211'600   | 17'515.40                         | 8.2776% | 15'140.40                                     | 7.1552% |
| 211'700   | 17'524.80                         | 8.2781% | 15'147.55                                     | 7.1552% |
| 211'800   | 17'534.20                         | 8.2787% | 15'159.20                                     | 7.1573% |
| 211'900   | 17'543.60                         | 8.2792% | 15'166.35                                     | 7.1573% |
| 212'000   | 17'553.00                         | 8.2797% | 15'178.00                                     | 7.1594% |
| 212'100   | 17'562.40                         | 8.2802% | 15'185.15                                     | 7.1594% |
| 212'200   | 17'571.80                         | 8.2808% | 15'196.80                                     | 7.1615% |
| 212'300   | 17'581.20                         | 8.2813% | 15'203.95                                     | 7.1615% |
| 212'400   | 17'590.60                         | 8.2818% | 15'215.60                                     | 7.1637% |
| 212'500   | 17'600.00                         | 8.2824% | 15'222.75                                     | 7.1637% |
| 212'600   | 17'609.40                         | 8.2829% | 15'234.40                                     | 7.1658% |
| 212'700   | 17'618.80                         | 8.2834% | 15'241.55                                     | 7.1658% |
| 212'800   | 17'628.20                         | 8.2839% | 15'253.20                                     | 7.1679% |
| 212'900   | 17'637.60                         | 8.2845% | 15'260.35                                     | 7.1679% |
| 213'000   | 17'647.00                         | 8.2850% | 15'272.00                                     | 7.1700% |
| 213'100   | 17'656.40                         | 8.2855% | 15'279.15                                     | 7.1700% |
| 213'200   | 17'665.80                         | 8.2860% | 15'290.80                                     | 7.1720% |
| 213'300   | 17'675.20                         | 8.2865% | 15'297.95                                     | 7.1720% |
| 213'400   | 17'684.60                         | 8.2871% | 15'309.60                                     | 7.1741% |
| 213'500   | 17'694.00                         | 8.2876% | 15'316.75                                     | 7.1741% |
| 213'600   | 17'703.40                         | 8.2881% | 15'328.40                                     | 7.1762% |
| 213'700   | 17'712.80                         | 8.2886% | 15'335.60                                     | 7.1762% |
| 213'800   | 17'722.20                         | 8.2891% | 15'347.20                                     | 7.1783% |
| 213'900   | 17'731.60                         | 8.2897% | 15'354.40                                     | 7.1783% |
| 214'000   | 17'741.00                         | 8.2902% | 15'366.00                                     | 7.1804% |
| 214'100   | 17'750.40                         | 8.2907% | 15'373.20                                     | 7.1804% |
| 214'200   | 17'759.80                         | 8.2912% | 15'384.80                                     | 7.1824% |
| 214'300   | 17'769.20                         | 8.2917% | 15'392.00                                     | 7.1824% |
| 214'400   | 17'778.60                         | 8.2923% | 15'403.60                                     | 7.1845% |
| 214'500   | 17'788.00                         | 8.2928% | 15'410.80                                     | 7.1845% |
| 214'600   | 17'797.40                         | 8.2933% | 15'422.40                                     | 7.1866% |
| 214'700   | 17'806.80                         | 8.2938% | 15'429.60                                     | 7.1866% |
| 214'800   | 17'816.20                         | 8.2943% | 15'441.20                                     | 7.1886% |
| 214'900   | 17'825.60                         | 8.2948% | 15'448.40                                     | 7.1886% |



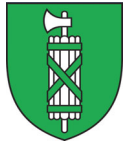
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 215'000   | 17'835.00                         | 8.2953% | 15'460.00                                     | 7.1907% |
| 215'100   | 17'844.40                         | 8.2959% | 15'467.20                                     | 7.1907% |
| 215'200   | 17'853.80                         | 8.2964% | 15'478.80                                     | 7.1928% |
| 215'300   | 17'863.20                         | 8.2969% | 15'486.00                                     | 7.1928% |
| 215'400   | 17'872.60                         | 8.2974% | 15'497.60                                     | 7.1948% |
| 215'500   | 17'882.00                         | 8.2979% | 15'504.80                                     | 7.1948% |
| 215'600   | 17'891.40                         | 8.2984% | 15'516.40                                     | 7.1968% |
| 215'700   | 17'900.80                         | 8.2989% | 15'523.60                                     | 7.1968% |
| 215'800   | 17'910.20                         | 8.2994% | 15'535.20                                     | 7.1989% |
| 215'900   | 17'919.60                         | 8.3000% | 15'542.40                                     | 7.1989% |
| 216'000   | 17'929.00                         | 8.3005% | 15'554.00                                     | 7.2009% |
| 216'100   | 17'938.40                         | 8.3010% | 15'561.20                                     | 7.2009% |
| 216'200   | 17'947.80                         | 8.3015% | 15'572.80                                     | 7.2030% |
| 216'300   | 17'957.20                         | 8.3020% | 15'580.00                                     | 7.2030% |
| 216'400   | 17'966.60                         | 8.3025% | 15'591.60                                     | 7.2050% |
| 216'500   | 17'976.00                         | 8.3030% | 15'598.80                                     | 7.2050% |
| 216'600   | 17'985.40                         | 8.3035% | 15'610.40                                     | 7.2070% |
| 216'700   | 17'994.80                         | 8.3040% | 15'617.60                                     | 7.2070% |
| 216'800   | 18'004.20                         | 8.3045% | 15'629.20                                     | 7.2090% |
| 216'900   | 18'013.60                         | 8.3050% | 15'636.40                                     | 7.2090% |
| 217'000   | 18'023.00                         | 8.3055% | 15'648.00                                     | 7.2111% |
| 217'100   | 18'032.40                         | 8.3060% | 15'655.20                                     | 7.2111% |
| 217'200   | 18'041.80                         | 8.3065% | 15'666.80                                     | 7.2131% |
| 217'300   | 18'051.20                         | 8.3070% | 15'674.00                                     | 7.2131% |
| 217'400   | 18'060.60                         | 8.3075% | 15'685.60                                     | 7.2151% |
| 217'500   | 18'070.00                         | 8.3080% | 15'692.80                                     | 7.2151% |
| 217'600   | 18'079.40                         | 8.3085% | 15'704.40                                     | 7.2171% |
| 217'700   | 18'088.80                         | 8.3090% | 15'711.60                                     | 7.2171% |
| 217'800   | 18'098.20                         | 8.3096% | 15'723.20                                     | 7.2191% |
| 217'900   | 18'107.60                         | 8.3101% | 15'730.40                                     | 7.2191% |
| 218'000   | 18'117.00                         | 8.3106% | 15'742.00                                     | 7.2211% |
| 218'100   | 18'126.40                         | 8.3110% | 15'749.20                                     | 7.2211% |
| 218'200   | 18'135.80                         | 8.3115% | 15'760.80                                     | 7.2231% |
| 218'300   | 18'145.20                         | 8.3120% | 15'768.00                                     | 7.2231% |
| 218'400   | 18'154.60                         | 8.3125% | 15'779.60                                     | 7.2251% |
| 218'500   | 18'164.00                         | 8.3130% | 15'786.85                                     | 7.2251% |
| 218'600   | 18'173.40                         | 8.3135% | 15'798.40                                     | 7.2271% |
| 218'700   | 18'182.80                         | 8.3140% | 15'805.65                                     | 7.2271% |
| 218'800   | 18'192.20                         | 8.3145% | 15'817.20                                     | 7.2291% |
| 218'900   | 18'201.60                         | 8.3150% | 15'824.45                                     | 7.2291% |
| 219'000   | 18'211.00                         | 8.3155% | 15'836.00                                     | 7.2311% |
| 219'100   | 18'220.40                         | 8.3160% | 15'843.25                                     | 7.2311% |
| 219'200   | 18'229.80                         | 8.3165% | 15'854.80                                     | 7.2330% |
| 219'300   | 18'239.20                         | 8.3170% | 15'862.05                                     | 7.2330% |
| 219'400   | 18'248.60                         | 8.3175% | 15'873.60                                     | 7.2350% |
| 219'500   | 18'258.00                         | 8.3180% | 15'880.85                                     | 7.2350% |
| 219'600   | 18'267.40                         | 8.3185% | 15'892.40                                     | 7.2370% |
| 219'700   | 18'276.80                         | 8.3190% | 15'899.65                                     | 7.2370% |
| 219'800   | 18'286.20                         | 8.3195% | 15'911.20                                     | 7.2389% |
| 219'900   | 18'295.60                         | 8.3200% | 15'918.45                                     | 7.2389% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 220'000   | 18'305.00                         | 8.3205% | 15'930.00                                     | 7.2409% |
| 220'100   | 18'314.40                         | 8.3209% | 15'937.25                                     | 7.2409% |
| 220'200   | 18'323.80                         | 8.3214% | 15'948.80                                     | 7.2429% |
| 220'300   | 18'333.20                         | 8.3219% | 15'956.05                                     | 7.2429% |
| 220'400   | 18'342.60                         | 8.3224% | 15'967.60                                     | 7.2448% |
| 220'500   | 18'352.00                         | 8.3229% | 15'974.85                                     | 7.2448% |
| 220'600   | 18'361.40                         | 8.3234% | 15'986.40                                     | 7.2468% |
| 220'700   | 18'370.80                         | 8.3239% | 15'993.65                                     | 7.2468% |
| 220'800   | 18'380.20                         | 8.3244% | 16'005.20                                     | 7.2487% |
| 220'900   | 18'389.60                         | 8.3249% | 16'012.45                                     | 7.2487% |
| 221'000   | 18'399.00                         | 8.3253% | 16'024.00                                     | 7.2507% |
| 221'100   | 18'408.40                         | 8.3258% | 16'031.25                                     | 7.2507% |
| 221'200   | 18'417.80                         | 8.3263% | 16'042.80                                     | 7.2526% |
| 221'300   | 18'427.20                         | 8.3268% | 16'050.05                                     | 7.2526% |
| 221'400   | 18'436.60                         | 8.3273% | 16'061.60                                     | 7.2546% |
| 221'500   | 18'446.00                         | 8.3278% | 16'068.85                                     | 7.2546% |
| 221'600   | 18'455.40                         | 8.3282% | 16'080.40                                     | 7.2565% |
| 221'700   | 18'464.80                         | 8.3287% | 16'087.65                                     | 7.2565% |
| 221'800   | 18'474.20                         | 8.3292% | 16'099.20                                     | 7.2584% |
| 221'900   | 18'483.60                         | 8.3297% | 16'106.45                                     | 7.2584% |
| 222'000   | 18'493.00                         | 8.3302% | 16'118.00                                     | 7.2604% |
| 222'100   | 18'502.40                         | 8.3307% | 16'125.25                                     | 7.2604% |
| 222'200   | 18'511.80                         | 8.3311% | 16'136.80                                     | 7.2623% |
| 222'300   | 18'521.20                         | 8.3316% | 16'144.05                                     | 7.2623% |
| 222'400   | 18'530.60                         | 8.3321% | 16'155.60                                     | 7.2642% |
| 222'500   | 18'540.00                         | 8.3326% | 16'162.85                                     | 7.2642% |
| 222'600   | 18'549.40                         | 8.3331% | 16'174.40                                     | 7.2661% |
| 222'700   | 18'558.80                         | 8.3335% | 16'181.65                                     | 7.2661% |
| 222'800   | 18'568.20                         | 8.3340% | 16'193.20                                     | 7.2680% |
| 222'900   | 18'577.60                         | 8.3345% | 16'200.45                                     | 7.2680% |
| 223'000   | 18'587.00                         | 8.3350% | 16'212.00                                     | 7.2700% |
| 223'100   | 18'596.40                         | 8.3355% | 16'219.25                                     | 7.2700% |
| 223'200   | 18'605.80                         | 8.3359% | 16'230.80                                     | 7.2719% |
| 223'300   | 18'615.20                         | 8.3364% | 16'238.05                                     | 7.2719% |
| 223'400   | 18'624.60                         | 8.3369% | 16'249.60                                     | 7.2738% |
| 223'500   | 18'634.00                         | 8.3374% | 16'256.85                                     | 7.2738% |
| 223'600   | 18'643.40                         | 8.3378% | 16'268.40                                     | 7.2757% |
| 223'700   | 18'652.80                         | 8.3383% | 16'275.70                                     | 7.2757% |
| 223'800   | 18'662.20                         | 8.3388% | 16'287.20                                     | 7.2776% |
| 223'900   | 18'671.60                         | 8.3393% | 16'294.50                                     | 7.2776% |
| 224'000   | 18'681.00                         | 8.3397% | 16'306.00                                     | 7.2795% |
| 224'100   | 18'690.40                         | 8.3402% | 16'313.30                                     | 7.2795% |
| 224'200   | 18'699.80                         | 8.3407% | 16'324.80                                     | 7.2814% |
| 224'300   | 18'709.20                         | 8.3412% | 16'332.10                                     | 7.2814% |
| 224'400   | 18'718.60                         | 8.3416% | 16'343.60                                     | 7.2832% |
| 224'500   | 18'728.00                         | 8.3421% | 16'350.90                                     | 7.2832% |
| 224'600   | 18'737.40                         | 8.3426% | 16'362.40                                     | 7.2851% |
| 224'700   | 18'746.80                         | 8.3430% | 16'369.70                                     | 7.2851% |
| 224'800   | 18'756.20                         | 8.3435% | 16'381.20                                     | 7.2870% |
| 224'900   | 18'765.60                         | 8.3440% | 16'388.50                                     | 7.2870% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 225'000   | 18'775.00                         | 8.3444% | 16'400.00                                     | 7.2889% |
| 225'100   | 18'784.40                         | 8.3449% | 16'407.30                                     | 7.2889% |
| 225'200   | 18'793.80                         | 8.3454% | 16'418.80                                     | 7.2908% |
| 225'300   | 18'803.20                         | 8.3458% | 16'426.10                                     | 7.2908% |
| 225'400   | 18'812.60                         | 8.3463% | 16'437.60                                     | 7.2926% |
| 225'500   | 18'822.00                         | 8.3468% | 16'444.90                                     | 7.2926% |
| 225'600   | 18'831.40                         | 8.3473% | 16'456.40                                     | 7.2945% |
| 225'700   | 18'840.80                         | 8.3477% | 16'463.70                                     | 7.2945% |
| 225'800   | 18'850.20                         | 8.3482% | 16'475.20                                     | 7.2964% |
| 225'900   | 18'859.60                         | 8.3486% | 16'482.50                                     | 7.2964% |
| 226'000   | 18'869.00                         | 8.3491% | 16'494.00                                     | 7.2982% |
| 226'100   | 18'878.40                         | 8.3496% | 16'501.30                                     | 7.2982% |
| 226'200   | 18'887.80                         | 8.3500% | 16'512.80                                     | 7.3001% |
| 226'300   | 18'897.20                         | 8.3505% | 16'520.10                                     | 7.3001% |
| 226'400   | 18'906.60                         | 8.3510% | 16'531.60                                     | 7.3019% |
| 226'500   | 18'916.00                         | 8.3514% | 16'538.90                                     | 7.3019% |
| 226'600   | 18'925.40                         | 8.3519% | 16'550.40                                     | 7.3038% |
| 226'700   | 18'934.80                         | 8.3524% | 16'557.70                                     | 7.3038% |
| 226'800   | 18'944.20                         | 8.3528% | 16'569.20                                     | 7.3056% |
| 226'900   | 18'953.60                         | 8.3533% | 16'576.50                                     | 7.3056% |
| 227'000   | 18'963.00                         | 8.3537% | 16'588.00                                     | 7.3075% |
| 227'100   | 18'972.40                         | 8.3542% | 16'595.30                                     | 7.3075% |
| 227'200   | 18'981.80                         | 8.3547% | 16'606.80                                     | 7.3093% |
| 227'300   | 18'991.20                         | 8.3551% | 16'614.10                                     | 7.3093% |
| 227'400   | 19'000.60                         | 8.3556% | 16'625.60                                     | 7.3112% |
| 227'500   | 19'010.00                         | 8.3560% | 16'632.90                                     | 7.3112% |
| 227'600   | 19'019.40                         | 8.3565% | 16'644.40                                     | 7.3130% |
| 227'700   | 19'028.80                         | 8.3570% | 16'651.70                                     | 7.3130% |
| 227'800   | 19'038.20                         | 8.3574% | 16'663.20                                     | 7.3148% |
| 227'900   | 19'047.60                         | 8.3579% | 16'670.50                                     | 7.3148% |
| 228'000   | 19'057.00                         | 8.3583% | 16'682.00                                     | 7.3167% |
| 228'100   | 19'066.40                         | 8.3588% | 16'689.30                                     | 7.3167% |
| 228'200   | 19'075.80                         | 8.3592% | 16'700.80                                     | 7.3185% |
| 228'300   | 19'085.20                         | 8.3597% | 16'708.10                                     | 7.3185% |
| 228'400   | 19'094.60                         | 8.3602% | 16'719.60                                     | 7.3203% |
| 228'500   | 19'104.00                         | 8.3606% | 16'726.90                                     | 7.3203% |
| 228'600   | 19'113.40                         | 8.3611% | 16'738.40                                     | 7.3221% |
| 228'700   | 19'122.80                         | 8.3615% | 16'745.70                                     | 7.3221% |
| 228'800   | 19'132.20                         | 8.3620% | 16'757.20                                     | 7.3240% |
| 228'900   | 19'141.60                         | 8.3624% | 16'764.50                                     | 7.3240% |
| 229'000   | 19'151.00                         | 8.3629% | 16'776.00                                     | 7.3258% |
| 229'100   | 19'160.40                         | 8.3633% | 16'783.35                                     | 7.3258% |
| 229'200   | 19'169.80                         | 8.3638% | 16'794.80                                     | 7.3276% |
| 229'300   | 19'179.20                         | 8.3642% | 16'802.15                                     | 7.3276% |
| 229'400   | 19'188.60                         | 8.3647% | 16'813.60                                     | 7.3294% |
| 229'500   | 19'198.00                         | 8.3651% | 16'820.95                                     | 7.3294% |
| 229'600   | 19'207.40                         | 8.3656% | 16'832.40                                     | 7.3312% |
| 229'700   | 19'216.80                         | 8.3660% | 16'839.75                                     | 7.3312% |
| 229'800   | 19'226.20                         | 8.3665% | 16'851.20                                     | 7.3330% |
| 229'900   | 19'235.60                         | 8.3669% | 16'858.55                                     | 7.3330% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 230'000   | 19'245.00                         | 8.3674% | 16'870.00                                     | 7.3348% |
| 230'100   | 19'254.40                         | 8.3678% | 16'877.35                                     | 7.3348% |
| 230'200   | 19'263.80                         | 8.3683% | 16'888.80                                     | 7.3366% |
| 230'300   | 19'273.20                         | 8.3687% | 16'896.15                                     | 7.3366% |
| 230'400   | 19'282.60                         | 8.3692% | 16'907.60                                     | 7.3384% |
| 230'500   | 19'292.00                         | 8.3696% | 16'914.95                                     | 7.3384% |
| 230'600   | 19'301.40                         | 8.3701% | 16'926.40                                     | 7.3402% |
| 230'700   | 19'310.80                         | 8.3705% | 16'933.75                                     | 7.3402% |
| 230'800   | 19'320.20                         | 8.3710% | 16'945.20                                     | 7.3419% |
| 230'900   | 19'329.60                         | 8.3714% | 16'952.55                                     | 7.3419% |
| 231'000   | 19'339.00                         | 8.3719% | 16'964.00                                     | 7.3437% |
| 231'100   | 19'348.40                         | 8.3723% | 16'971.35                                     | 7.3437% |
| 231'200   | 19'357.80                         | 8.3728% | 16'982.80                                     | 7.3455% |
| 231'300   | 19'367.20                         | 8.3732% | 16'990.15                                     | 7.3455% |
| 231'400   | 19'376.60                         | 8.3736% | 17'001.60                                     | 7.3473% |
| 231'500   | 19'386.00                         | 8.3741% | 17'008.95                                     | 7.3473% |
| 231'600   | 19'395.40                         | 8.3745% | 17'020.40                                     | 7.3491% |
| 231'700   | 19'404.80                         | 8.3750% | 17'027.75                                     | 7.3491% |
| 231'800   | 19'414.20                         | 8.3754% | 17'039.20                                     | 7.3508% |
| 231'900   | 19'423.60                         | 8.3759% | 17'046.55                                     | 7.3508% |
| 232'000   | 19'433.00                         | 8.3763% | 17'058.00                                     | 7.3526% |
| 232'100   | 19'442.40                         | 8.3767% | 17'065.35                                     | 7.3526% |
| 232'200   | 19'451.80                         | 8.3772% | 17'076.80                                     | 7.3543% |
| 232'300   | 19'461.20                         | 8.3776% | 17'084.15                                     | 7.3543% |
| 232'400   | 19'470.60                         | 8.3781% | 17'095.60                                     | 7.3561% |
| 232'500   | 19'480.00                         | 8.3785% | 17'102.95                                     | 7.3561% |
| 232'600   | 19'489.40                         | 8.3789% | 17'114.40                                     | 7.3579% |
| 232'700   | 19'498.80                         | 8.3794% | 17'121.75                                     | 7.3579% |
| 232'800   | 19'508.20                         | 8.3798% | 17'133.20                                     | 7.3596% |
| 232'900   | 19'517.60                         | 8.3802% | 17'140.55                                     | 7.3596% |
| 233'000   | 19'527.00                         | 8.3807% | 17'152.00                                     | 7.3614% |
| 233'100   | 19'536.40                         | 8.3811% | 17'159.35                                     | 7.3614% |
| 233'200   | 19'545.80                         | 8.3816% | 17'170.80                                     | 7.3631% |
| 233'300   | 19'555.20                         | 8.3820% | 17'178.15                                     | 7.3631% |
| 233'400   | 19'564.60                         | 8.3824% | 17'189.60                                     | 7.3649% |
| 233'500   | 19'574.00                         | 8.3829% | 17'196.95                                     | 7.3649% |
| 233'600   | 19'583.40                         | 8.3833% | 17'208.40                                     | 7.3666% |
| 233'700   | 19'592.80                         | 8.3837% | 17'215.75                                     | 7.3666% |
| 233'800   | 19'602.20                         | 8.3842% | 17'227.20                                     | 7.3683% |
| 233'900   | 19'611.60                         | 8.3846% | 17'234.55                                     | 7.3683% |
| 234'000   | 19'621.00                         | 8.3850% | 17'246.00                                     | 7.3701% |
| 234'100   | 19'630.40                         | 8.3855% | 17'253.35                                     | 7.3701% |
| 234'200   | 19'639.80                         | 8.3859% | 17'264.80                                     | 7.3718% |
| 234'300   | 19'649.20                         | 8.3863% | 17'272.15                                     | 7.3718% |
| 234'400   | 19'658.60                         | 8.3868% | 17'283.60                                     | 7.3735% |
| 234'500   | 19'668.00                         | 8.3872% | 17'290.95                                     | 7.3735% |
| 234'600   | 19'677.40                         | 8.3876% | 17'302.40                                     | 7.3753% |
| 234'700   | 19'686.80                         | 8.3881% | 17'309.80                                     | 7.3753% |
| 234'800   | 19'696.20                         | 8.3885% | 17'321.20                                     | 7.3770% |
| 234'900   | 19'705.60                         | 8.3889% | 17'328.60                                     | 7.3770% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 235'000   | 19'715.00                         | 8.3894% | 17'340.00                                     | 7.3787% |
| 235'100   | 19'724.40                         | 8.3898% | 17'347.40                                     | 7.3787% |
| 235'200   | 19'733.80                         | 8.3902% | 17'358.80                                     | 7.3804% |
| 235'300   | 19'743.20                         | 8.3907% | 17'366.20                                     | 7.3804% |
| 235'400   | 19'752.60                         | 8.3911% | 17'377.60                                     | 7.3822% |
| 235'500   | 19'762.00                         | 8.3915% | 17'385.00                                     | 7.3822% |
| 235'600   | 19'771.40                         | 8.3919% | 17'396.40                                     | 7.3839% |
| 235'700   | 19'780.80                         | 8.3924% | 17'403.80                                     | 7.3839% |
| 235'800   | 19'790.20                         | 8.3928% | 17'415.20                                     | 7.3856% |
| 235'900   | 19'799.60                         | 8.3932% | 17'422.60                                     | 7.3856% |
| 236'000   | 19'809.00                         | 8.3936% | 17'434.00                                     | 7.3873% |
| 236'100   | 19'818.40                         | 8.3941% | 17'441.40                                     | 7.3873% |
| 236'200   | 19'827.80                         | 8.3945% | 17'452.80                                     | 7.3890% |
| 236'300   | 19'837.20                         | 8.3949% | 17'460.20                                     | 7.3890% |
| 236'400   | 19'846.60                         | 8.3953% | 17'471.60                                     | 7.3907% |
| 236'500   | 19'856.00                         | 8.3958% | 17'479.00                                     | 7.3907% |
| 236'600   | 19'865.40                         | 8.3962% | 17'490.40                                     | 7.3924% |
| 236'700   | 19'874.80                         | 8.3966% | 17'497.80                                     | 7.3924% |
| 236'800   | 19'884.20                         | 8.3970% | 17'509.20                                     | 7.3941% |
| 236'900   | 19'893.60                         | 8.3975% | 17'516.60                                     | 7.3941% |
| 237'000   | 19'903.00                         | 8.3979% | 17'528.00                                     | 7.3958% |
| 237'100   | 19'912.40                         | 8.3983% | 17'535.40                                     | 7.3958% |
| 237'200   | 19'921.80                         | 8.3987% | 17'546.80                                     | 7.3975% |
| 237'300   | 19'931.20                         | 8.3992% | 17'554.20                                     | 7.3975% |
| 237'400   | 19'940.60                         | 8.3996% | 17'565.60                                     | 7.3992% |
| 237'500   | 19'950.00                         | 8.4000% | 17'573.00                                     | 7.3992% |
| 237'600   | 19'959.40                         | 8.4004% | 17'584.40                                     | 7.4008% |
| 237'700   | 19'968.80                         | 8.4008% | 17'591.80                                     | 7.4008% |
| 237'800   | 19'978.20                         | 8.4013% | 17'603.20                                     | 7.4025% |
| 237'900   | 19'987.60                         | 8.4017% | 17'610.60                                     | 7.4025% |
| 238'000   | 19'997.00                         | 8.4021% | 17'622.00                                     | 7.4042% |
| 238'100   | 20'006.40                         | 8.4025% | 17'629.40                                     | 7.4042% |
| 238'200   | 20'015.80                         | 8.4029% | 17'640.80                                     | 7.4059% |
| 238'300   | 20'025.20                         | 8.4034% | 17'648.20                                     | 7.4059% |
| 238'400   | 20'034.60                         | 8.4038% | 17'659.60                                     | 7.4076% |
| 238'500   | 20'044.00                         | 8.4042% | 17'667.00                                     | 7.4076% |
| 238'600   | 20'053.40                         | 8.4046% | 17'678.40                                     | 7.4092% |
| 238'700   | 20'062.80                         | 8.4050% | 17'685.80                                     | 7.4092% |
| 238'800   | 20'072.20                         | 8.4054% | 17'697.20                                     | 7.4109% |
| 238'900   | 20'081.60                         | 8.4059% | 17'704.60                                     | 7.4109% |
| 239'000   | 20'091.00                         | 8.4063% | 17'716.00                                     | 7.4126% |
| 239'100   | 20'100.40                         | 8.4067% | 17'723.40                                     | 7.4126% |
| 239'200   | 20'109.80                         | 8.4071% | 17'734.80                                     | 7.4142% |
| 239'300   | 20'119.20                         | 8.4075% | 17'742.20                                     | 7.4142% |
| 239'400   | 20'128.60                         | 8.4079% | 17'753.60                                     | 7.4159% |
| 239'500   | 20'138.00                         | 8.4084% | 17'761.00                                     | 7.4159% |
| 239'600   | 20'147.40                         | 8.4088% | 17'772.40                                     | 7.4175% |
| 239'700   | 20'156.80                         | 8.4092% | 17'779.80                                     | 7.4175% |
| 239'800   | 20'166.20                         | 8.4096% | 17'791.20                                     | 7.4192% |
| 239'900   | 20'175.60                         | 8.4100% | 17'798.60                                     | 7.4192% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 240'000   | 20'185.00                         | 8.4104% | 17'810.00                                     | 7.4208% |
| 240'100   | 20'194.40                         | 8.4108% | 17'817.40                                     | 7.4208% |
| 240'200   | 20'203.80                         | 8.4112% | 17'828.80                                     | 7.4225% |
| 240'300   | 20'213.20                         | 8.4117% | 17'836.20                                     | 7.4225% |
| 240'400   | 20'222.60                         | 8.4121% | 17'847.60                                     | 7.4241% |
| 240'500   | 20'232.00                         | 8.4125% | 17'855.00                                     | 7.4241% |
| 240'600   | 20'241.40                         | 8.4129% | 17'866.40                                     | 7.4258% |
| 240'700   | 20'250.80                         | 8.4133% | 17'873.85                                     | 7.4258% |
| 240'800   | 20'260.20                         | 8.4137% | 17'885.20                                     | 7.4274% |
| 240'900   | 20'269.60                         | 8.4141% | 17'892.65                                     | 7.4274% |
| 241'000   | 20'279.00                         | 8.4145% | 17'904.00                                     | 7.4290% |
| 241'100   | 20'288.40                         | 8.4149% | 17'911.45                                     | 7.4290% |
| 241'200   | 20'297.80                         | 8.4153% | 17'922.80                                     | 7.4307% |
| 241'300   | 20'307.20                         | 8.4157% | 17'930.25                                     | 7.4307% |
| 241'400   | 20'316.60                         | 8.4162% | 17'941.60                                     | 7.4323% |
| 241'500   | 20'326.00                         | 8.4166% | 17'949.05                                     | 7.4323% |
| 241'600   | 20'335.40                         | 8.4170% | 17'960.40                                     | 7.4339% |
| 241'700   | 20'344.80                         | 8.4174% | 17'967.85                                     | 7.4339% |
| 241'800   | 20'354.20                         | 8.4178% | 17'979.20                                     | 7.4356% |
| 241'900   | 20'363.60                         | 8.4182% | 17'986.65                                     | 7.4356% |
| 242'000   | 20'373.00                         | 8.4186% | 17'998.00                                     | 7.4372% |
| 242'100   | 20'382.40                         | 8.4190% | 18'005.45                                     | 7.4372% |
| 242'200   | 20'391.80                         | 8.4194% | 18'016.80                                     | 7.4388% |
| 242'300   | 20'401.20                         | 8.4198% | 18'024.25                                     | 7.4388% |
| 242'400   | 20'410.60                         | 8.4202% | 18'035.60                                     | 7.4404% |
| 242'500   | 20'420.00                         | 8.4206% | 18'043.05                                     | 7.4404% |
| 242'600   | 20'429.40                         | 8.4210% | 18'054.40                                     | 7.4420% |
| 242'700   | 20'438.80                         | 8.4214% | 18'061.85                                     | 7.4420% |
| 242'800   | 20'448.20                         | 8.4218% | 18'073.20                                     | 7.4437% |
| 242'900   | 20'457.60                         | 8.4222% | 18'080.65                                     | 7.4437% |
| 243'000   | 20'467.00                         | 8.4226% | 18'092.00                                     | 7.4453% |
| 243'100   | 20'476.40                         | 8.4230% | 18'099.45                                     | 7.4453% |
| 243'200   | 20'485.80                         | 8.4234% | 18'110.80                                     | 7.4469% |
| 243'300   | 20'495.20                         | 8.4238% | 18'118.25                                     | 7.4469% |
| 243'400   | 20'504.60                         | 8.4242% | 18'129.60                                     | 7.4485% |
| 243'500   | 20'514.00                         | 8.4246% | 18'137.05                                     | 7.4485% |
| 243'600   | 20'523.40                         | 8.4250% | 18'148.40                                     | 7.4501% |
| 243'700   | 20'532.80                         | 8.4254% | 18'155.85                                     | 7.4501% |
| 243'800   | 20'542.20                         | 8.4258% | 18'167.20                                     | 7.4517% |
| 243'900   | 20'551.60                         | 8.4262% | 18'174.65                                     | 7.4517% |
| 244'000   | 20'561.00                         | 8.4266% | 18'186.00                                     | 7.4533% |
| 244'100   | 20'570.40                         | 8.4270% | 18'193.45                                     | 7.4533% |
| 244'200   | 20'579.80                         | 8.4274% | 18'204.80                                     | 7.4549% |
| 244'300   | 20'589.20                         | 8.4278% | 18'212.25                                     | 7.4549% |
| 244'400   | 20'598.60                         | 8.4282% | 18'223.60                                     | 7.4565% |
| 244'500   | 20'608.00                         | 8.4286% | 18'231.05                                     | 7.4565% |
| 244'600   | 20'617.40                         | 8.4290% | 18'242.40                                     | 7.4581% |
| 244'700   | 20'626.80                         | 8.4294% | 18'249.85                                     | 7.4581% |
| 244'800   | 20'636.20                         | 8.4298% | 18'261.20                                     | 7.4596% |
| 244'900   | 20'645.60                         | 8.4302% | 18'268.65                                     | 7.4596% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 245'000   | 20'655.00                         | 8.4306% | 18'280.00                                     | 7.4612% |
| 245'100   | 20'664.40                         | 8.4310% | 18'287.45                                     | 7.4612% |
| 245'200   | 20'673.80                         | 8.4314% | 18'298.80                                     | 7.4628% |
| 245'300   | 20'683.20                         | 8.4318% | 18'306.25                                     | 7.4628% |
| 245'400   | 20'692.60                         | 8.4322% | 18'317.60                                     | 7.4644% |
| 245'500   | 20'702.00                         | 8.4326% | 18'325.05                                     | 7.4644% |
| 245'600   | 20'711.40                         | 8.4330% | 18'336.40                                     | 7.4660% |
| 245'700   | 20'720.80                         | 8.4334% | 18'343.85                                     | 7.4660% |
| 245'800   | 20'730.20                         | 8.4338% | 18'355.20                                     | 7.4675% |
| 245'900   | 20'739.60                         | 8.4342% | 18'362.65                                     | 7.4675% |
| 246'000   | 20'749.00                         | 8.4346% | 18'374.00                                     | 7.4691% |
| 246'100   | 20'758.40                         | 8.4349% | 18'381.45                                     | 7.4691% |
| 246'200   | 20'767.80                         | 8.4353% | 18'392.80                                     | 7.4707% |
| 246'300   | 20'777.20                         | 8.4357% | 18'400.25                                     | 7.4707% |
| 246'400   | 20'786.60                         | 8.4361% | 18'411.60                                     | 7.4722% |
| 246'500   | 20'796.00                         | 8.4365% | 18'419.05                                     | 7.4722% |
| 246'600   | 20'805.40                         | 8.4369% | 18'430.40                                     | 7.4738% |
| 246'700   | 20'814.80                         | 8.4373% | 18'437.85                                     | 7.4738% |
| 246'800   | 20'824.20                         | 8.4377% | 18'449.20                                     | 7.4754% |
| 246'900   | 20'833.60                         | 8.4381% | 18'456.70                                     | 7.4754% |
| 247'000   | 20'843.00                         | 8.4385% | 18'468.00                                     | 7.4769% |
| 247'100   | 20'852.40                         | 8.4389% | 18'475.50                                     | 7.4769% |
| 247'200   | 20'861.80                         | 8.4392% | 18'486.80                                     | 7.4785% |
| 247'300   | 20'871.20                         | 8.4396% | 18'494.30                                     | 7.4785% |
| 247'400   | 20'880.60                         | 8.4400% | 18'505.60                                     | 7.4800% |
| 247'500   | 20'890.00                         | 8.4404% | 18'513.10                                     | 7.4800% |
| 247'600   | 20'899.40                         | 8.4408% | 18'524.40                                     | 7.4816% |
| 247'700   | 20'908.80                         | 8.4412% | 18'531.90                                     | 7.4816% |
| 247'800   | 20'918.20                         | 8.4416% | 18'543.20                                     | 7.4831% |
| 247'900   | 20'927.60                         | 8.4420% | 18'550.70                                     | 7.4831% |
| 248'000   | 20'937.00                         | 8.4423% | 18'562.00                                     | 7.4847% |
| 248'100   | 20'946.40                         | 8.4427% | 18'569.50                                     | 7.4847% |
| 248'200   | 20'955.80                         | 8.4431% | 18'580.80                                     | 7.4862% |
| 248'300   | 20'965.20                         | 8.4435% | 18'588.30                                     | 7.4862% |
| 248'400   | 20'974.60                         | 8.4439% | 18'599.60                                     | 7.4878% |
| 248'500   | 20'984.00                         | 8.4443% | 18'607.10                                     | 7.4878% |
| 248'600   | 20'993.40                         | 8.4447% | 18'618.40                                     | 7.4893% |
| 248'700   | 21'002.80                         | 8.4450% | 18'625.90                                     | 7.4893% |
| 248'800   | 21'012.20                         | 8.4454% | 18'637.20                                     | 7.4908% |
| 248'900   | 21'021.60                         | 8.4458% | 18'644.70                                     | 7.4908% |
| 249'000   | 21'031.00                         | 8.4462% | 18'656.00                                     | 7.4924% |
| 249'100   | 21'040.40                         | 8.4466% | 18'663.50                                     | 7.4924% |
| 249'200   | 21'049.80                         | 8.4470% | 18'674.80                                     | 7.4939% |
| 249'300   | 21'059.20                         | 8.4473% | 18'682.30                                     | 7.4939% |
| 249'400   | 21'068.60                         | 8.4477% | 18'693.60                                     | 7.4954% |
| 249'500   | 21'078.00                         | 8.4481% | 18'701.10                                     | 7.4954% |
| 249'600   | 21'087.40                         | 8.4485% | 18'712.40                                     | 7.4970% |
| 249'700   | 21'096.80                         | 8.4489% | 18'719.90                                     | 7.4970% |
| 249'800   | 21'106.20                         | 8.4492% | 18'731.20                                     | 7.4985% |
| 249'900   | 21'115.60                         | 8.4496% | 18'738.70                                     | 7.4985% |



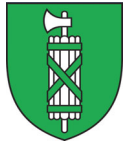
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 250'000   | 21'125.00                         | 8.4500% | 18'750.00                                     | 7.5000% |
| 250'100   | 21'134.40                         | 8.4504% | 18'757.50                                     | 7.5000% |
| 250'200   | 21'143.80                         | 8.4508% | 18'768.80                                     | 7.5015% |
| 250'300   | 21'153.20                         | 8.4511% | 18'776.30                                     | 7.5015% |
| 250'400   | 21'162.60                         | 8.4515% | 18'787.60                                     | 7.5030% |
| 250'500   | 21'172.00                         | 8.4519% | 18'795.10                                     | 7.5030% |
| 250'600   | 21'181.40                         | 8.4523% | 18'806.40                                     | 7.5045% |
| 250'700   | 21'190.80                         | 8.4527% | 18'813.90                                     | 7.5045% |
| 250'800   | 21'200.20                         | 8.4530% | 18'825.20                                     | 7.5061% |
| 250'900   | 21'209.60                         | 8.4534% | 18'832.70                                     | 7.5061% |
| 251'000   | 21'219.00                         | 8.4538% | 18'844.00                                     | 7.5076% |
| 251'100   | 21'228.40                         | 8.4542% | 18'851.50                                     | 7.5076% |
| 251'200   | 21'237.80                         | 8.4545% | 18'862.80                                     | 7.5091% |
| 251'300   | 21'247.20                         | 8.4549% | 18'870.30                                     | 7.5091% |
| 251'400   | 21'256.60                         | 8.4553% | 18'881.60                                     | 7.5106% |
| 251'500   | 21'266.00                         | 8.4557% | 18'889.10                                     | 7.5106% |
| 251'600   | 21'275.40                         | 8.4560% | 18'900.40                                     | 7.5121% |
| 251'700   | 21'284.80                         | 8.4564% | 18'907.90                                     | 7.5121% |
| 251'800   | 21'294.20                         | 8.4568% | 18'919.20                                     | 7.5136% |
| 251'900   | 21'303.60                         | 8.4572% | 18'926.70                                     | 7.5136% |
| 252'000   | 21'313.00                         | 8.4575% | 18'938.00                                     | 7.5151% |
| 252'100   | 21'322.40                         | 8.4579% | 18'945.50                                     | 7.5151% |
| 252'200   | 21'331.80                         | 8.4583% | 18'956.80                                     | 7.5166% |
| 252'300   | 21'341.20                         | 8.4587% | 18'964.30                                     | 7.5166% |
| 252'400   | 21'350.60                         | 8.4590% | 18'975.60                                     | 7.5181% |
| 252'500   | 21'360.00                         | 8.4594% | 18'983.10                                     | 7.5181% |
| 252'600   | 21'369.40                         | 8.4598% | 18'994.40                                     | 7.5196% |
| 252'700   | 21'378.80                         | 8.4602% | 19'001.90                                     | 7.5196% |
| 252'800   | 21'388.20                         | 8.4605% | 19'013.20                                     | 7.5210% |
| 252'900   | 21'397.60                         | 8.4609% | 19'020.70                                     | 7.5210% |
| 253'000   | 21'407.00                         | 8.4613% | 19'032.00                                     | 7.5225% |
| 253'100   | 21'416.40                         | 8.4616% | 19'039.50                                     | 7.5225% |
| 253'200   | 21'425.80                         | 8.4620% | 19'050.80                                     | 7.5240% |
| 253'300   | 21'435.20                         | 8.4624% | 19'058.30                                     | 7.5240% |
| 253'400   | 21'444.60                         | 8.4627% | 19'069.60                                     | 7.5255% |
| 253'500   | 21'454.00                         | 8.4631% | 19'077.15                                     | 7.5255% |
| 253'600   | 21'463.40                         | 8.4635% | 19'088.40                                     | 7.5270% |
| 253'700   | 21'472.80                         | 8.4639% | 19'095.95                                     | 7.5270% |
| 253'800   | 21'482.20                         | 8.4642% | 19'107.20                                     | 7.5284% |
| 253'900   | 21'491.60                         | 8.4646% | 19'114.75                                     | 7.5284% |
| 254'000   | 21'501.00                         | 8.4650% | 19'126.00                                     | 7.5299% |
| 254'100   | 21'510.40                         | 8.4653% | 19'133.55                                     | 7.5299% |
| 254'200   | 21'519.80                         | 8.4657% | 19'144.80                                     | 7.5314% |
| 254'300   | 21'529.20                         | 8.4661% | 19'152.35                                     | 7.5314% |
| 254'400   | 21'538.60                         | 8.4664% | 19'163.60                                     | 7.5329% |
| 254'500   | 21'548.00                         | 8.4668% | 19'171.15                                     | 7.5329% |
| 254'600   | 21'557.40                         | 8.4672% | 19'182.40                                     | 7.5343% |
| 254'700   | 21'566.80                         | 8.4675% | 19'189.95                                     | 7.5343% |
| 254'800   | 21'576.20                         | 8.4679% | 19'201.20                                     | 7.5358% |
| 254'900   | 21'585.60                         | 8.4683% | 19'208.75                                     | 7.5358% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 255'000   | 21'595.00                         | 8.4686% | 19'220.00                                     | 7.5373% |
| 255'100   | 21'604.40                         | 8.4690% | 19'227.55                                     | 7.5373% |
| 255'200   | 21'613.80                         | 8.4694% | 19'238.80                                     | 7.5387% |
| 255'300   | 21'623.20                         | 8.4697% | 19'246.35                                     | 7.5387% |
| 255'400   | 21'632.60                         | 8.4701% | 19'257.60                                     | 7.5402% |
| 255'500   | 21'642.00                         | 8.4705% | 19'265.15                                     | 7.5402% |
| 255'600   | 21'651.40                         | 8.4708% | 19'276.40                                     | 7.5416% |
| 255'700   | 21'660.80                         | 8.4712% | 19'283.95                                     | 7.5416% |
| 255'800   | 21'670.20                         | 8.4715% | 19'295.20                                     | 7.5431% |
| 255'900   | 21'679.60                         | 8.4719% | 19'302.75                                     | 7.5431% |
| 256'000   | 21'689.00                         | 8.4723% | 19'314.00                                     | 7.5445% |
| 256'100   | 21'698.40                         | 8.4726% | 19'321.55                                     | 7.5445% |
| 256'200   | 21'707.80                         | 8.4730% | 19'332.80                                     | 7.5460% |
| 256'300   | 21'717.20                         | 8.4734% | 19'340.35                                     | 7.5460% |
| 256'400   | 21'726.60                         | 8.4737% | 19'351.60                                     | 7.5474% |
| 256'500   | 21'736.00                         | 8.4741% | 19'359.15                                     | 7.5474% |
| 256'600   | 21'745.40                         | 8.4744% | 19'370.40                                     | 7.5489% |
| 256'700   | 21'754.80                         | 8.4748% | 19'377.95                                     | 7.5489% |
| 256'800   | 21'764.20                         | 8.4752% | 19'389.20                                     | 7.5503% |
| 256'900   | 21'773.60                         | 8.4755% | 19'396.75                                     | 7.5503% |
| 257'000   | 21'783.00                         | 8.4759% | 19'408.00                                     | 7.5518% |
| 257'100   | 21'792.40                         | 8.4762% | 19'415.55                                     | 7.5518% |
| 257'200   | 21'801.80                         | 8.4766% | 19'426.80                                     | 7.5532% |
| 257'300   | 21'811.20                         | 8.4770% | 19'434.35                                     | 7.5532% |
| 257'400   | 21'820.60                         | 8.4773% | 19'445.60                                     | 7.5546% |
| 257'500   | 21'830.00                         | 8.4777% | 19'453.15                                     | 7.5546% |
| 257'600   | 21'839.40                         | 8.4780% | 19'464.40                                     | 7.5561% |
| 257'700   | 21'848.80                         | 8.4784% | 19'471.95                                     | 7.5561% |
| 257'800   | 21'858.20                         | 8.4787% | 19'483.20                                     | 7.5575% |
| 257'900   | 21'867.60                         | 8.4791% | 19'490.75                                     | 7.5575% |
| 258'000   | 21'877.00                         | 8.4795% | 19'502.00                                     | 7.5589% |
| 258'100   | 21'886.40                         | 8.4798% | 19'509.55                                     | 7.5589% |
| 258'200   | 21'895.80                         | 8.4802% | 19'520.80                                     | 7.5603% |
| 258'300   | 21'905.20                         | 8.4805% | 19'528.35                                     | 7.5603% |
| 258'400   | 21'914.60                         | 8.4809% | 19'539.60                                     | 7.5618% |
| 258'500   | 21'924.00                         | 8.4812% | 19'547.15                                     | 7.5618% |
| 258'600   | 21'933.40                         | 8.4816% | 19'558.40                                     | 7.5632% |
| 258'700   | 21'942.80                         | 8.4819% | 19'565.95                                     | 7.5632% |
| 258'800   | 21'952.20                         | 8.4823% | 19'577.20                                     | 7.5646% |
| 258'900   | 21'961.60                         | 8.4827% | 19'584.75                                     | 7.5646% |
| 259'000   | 21'971.00                         | 8.4830% | 19'596.00                                     | 7.5660% |
| 259'100   | 21'980.40                         | 8.4834% | 19'603.55                                     | 7.5660% |
| 259'200   | 21'989.80                         | 8.4837% | 19'614.80                                     | 7.5674% |
| 259'300   | 21'999.20                         | 8.4841% | 19'622.35                                     | 7.5674% |
| 259'400   | 22'008.60                         | 8.4844% | 19'633.60                                     | 7.5689% |
| 259'500   | 22'018.00                         | 8.4848% | 19'641.15                                     | 7.5689% |
| 259'600   | 22'027.40                         | 8.4851% | 19'652.40                                     | 7.5703% |
| 259'700   | 22'036.80                         | 8.4855% | 19'659.95                                     | 7.5703% |
| 259'800   | 22'046.20                         | 8.4858% | 19'671.20                                     | 7.5717% |
| 259'900   | 22'055.60                         | 8.4862% | 19'678.75                                     | 7.5717% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 260'000   | 22'065.00                         | 8.4865% | 19'690.00                                     | 7.5731% |
| 260'100   | 22'074.40                         | 8.4869% | 19'697.55                                     | 7.5731% |
| 260'200   | 22'083.80                         | 8.4872% | 19'708.80                                     | 7.5745% |
| 260'300   | 22'093.20                         | 8.4876% | 19'716.35                                     | 7.5745% |
| 260'400   | 22'102.60                         | 8.4879% | 19'727.60                                     | 7.5759% |
| 260'500   | 22'112.00                         | 8.4883% | 19'735.20                                     | 7.5759% |
| 260'600   | 22'121.40                         | 8.4886% | 19'746.40                                     | 7.5773% |
| 260'700   | 22'130.80                         | 8.4890% | 19'754.00                                     | 7.5773% |
| 260'800   | 22'140.20                         | 8.4893% | 19'765.20                                     | 7.5787% |
| 260'900   | 22'149.60                         | 8.4897% | 19'772.80                                     | 7.5787% |
| 261'000   | 22'159.00                         | 8.4900% | 19'784.00                                     | 7.5801% |
| 261'100   | 22'168.40                         | 8.4904% | 19'791.60                                     | 7.5801% |
| 261'200   | 22'177.80                         | 8.4907% | 19'802.80                                     | 7.5815% |
| 261'300   | 22'187.20                         | 8.4911% | 19'810.40                                     | 7.5815% |
| 261'400   | 22'196.60                         | 8.4914% | 19'821.60                                     | 7.5829% |
| 261'500   | 22'206.00                         | 8.4918% | 19'829.20                                     | 7.5829% |
| 261'600   | 22'215.40                         | 8.4921% | 19'840.40                                     | 7.5843% |
| 261'700   | 22'224.80                         | 8.4925% | 19'848.00                                     | 7.5843% |
| 261'800   | 22'234.20                         | 8.4928% | 19'859.20                                     | 7.5856% |
| 261'900   | 22'243.60                         | 8.4932% | 19'866.80                                     | 7.5856% |
| 262'000   | 22'253.00                         | 8.4935% | 19'878.00                                     | 7.5870% |
| 262'100   | 22'262.40                         | 8.4939% | 19'885.60                                     | 7.5870% |
| 262'200   | 22'271.80                         | 8.4942% | 19'896.80                                     | 7.5884% |
| 262'300   | 22'281.20                         | 8.4945% | 19'904.40                                     | 7.5884% |
| 262'400   | 22'290.60                         | 8.4949% | 19'915.60                                     | 7.5898% |
| 262'500   | 22'300.00                         | 8.4952% | 19'923.20                                     | 7.5898% |
| 262'600   | 22'309.40                         | 8.4956% | 19'934.40                                     | 7.5912% |
| 262'700   | 22'318.80                         | 8.4959% | 19'942.00                                     | 7.5912% |
| 262'800   | 22'328.20                         | 8.4963% | 19'953.20                                     | 7.5925% |
| 262'900   | 22'337.60                         | 8.4966% | 19'960.80                                     | 7.5925% |
| 263'000   | 22'347.00                         | 8.4970% | 19'972.00                                     | 7.5939% |
| 263'100   | 22'356.40                         | 8.4973% | 19'979.60                                     | 7.5939% |
| 263'200   | 22'365.80                         | 8.4976% | 19'990.80                                     | 7.5953% |
| 263'300   | 22'375.20                         | 8.4980% | 19'998.40                                     | 7.5953% |
| 263'400   | 22'384.60                         | 8.4983% | 20'009.60                                     | 7.5967% |
| 263'500   | 22'394.00                         | 8.4987% | 20'017.20                                     | 7.5967% |
| 263'600   | 22'403.40                         | 8.4990% | 20'028.40                                     | 7.5980% |
| 263'700   | 22'412.80                         | 8.4994% | 20'036.00                                     | 7.5980% |
| 263'800   | 22'422.20                         | 8.4997% | 20'047.20                                     | 7.5994% |
| 263'900   | 22'431.60                         | 8.5000% | 20'054.80                                     | 7.5994% |
| 264'000   | 22'441.00                         | 8.5004% | 20'066.00                                     | 7.6008% |
| 264'100   | 22'450.40                         | 8.5007% | 20'073.60                                     | 7.6008% |
| 264'200   | 22'459.80                         | 8.5011% | 20'084.80                                     | 7.6021% |
| 264'300   | 22'465.50                         | 8.5000% | 20'092.40                                     | 7.6021% |
| 264'400   | 22'474.00                         | 8.5000% | 20'103.60                                     | 7.6035% |
| 264'500   | 22'482.50                         | 8.5000% | 20'111.20                                     | 7.6035% |
| 264'600   | 22'491.00                         | 8.5000% | 20'122.40                                     | 7.6048% |
| 264'700   | 22'499.50                         | 8.5000% | 20'130.00                                     | 7.6048% |
| 264'800   | 22'508.00                         | 8.5000% | 20'141.20                                     | 7.6062% |
| 264'900   | 22'516.50                         | 8.5000% | 20'148.80                                     | 7.6062% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 265'000   | 22'525.00                         | 8.5000% | 20'160.00                                     | 7.6075% |
| 265'100   | 22'533.50                         | 8.5000% | 20'167.60                                     | 7.6075% |
| 265'200   | 22'542.00                         | 8.5000% | 20'178.80                                     | 7.6089% |
| 265'300   | 22'550.50                         | 8.5000% | 20'186.40                                     | 7.6089% |
| 265'400   | 22'559.00                         | 8.5000% | 20'197.60                                     | 7.6102% |
| 265'500   | 22'567.50                         | 8.5000% | 20'205.20                                     | 7.6102% |
| 265'600   | 22'576.00                         | 8.5000% | 20'216.40                                     | 7.6116% |
| 265'700   | 22'584.50                         | 8.5000% | 20'224.00                                     | 7.6116% |
| 265'800   | 22'593.00                         | 8.5000% | 20'235.20                                     | 7.6129% |
| 265'900   | 22'601.50                         | 8.5000% | 20'242.80                                     | 7.6129% |
| 266'000   | 22'610.00                         | 8.5000% | 20'254.00                                     | 7.6143% |
| 266'100   | 22'618.50                         | 8.5000% | 20'261.60                                     | 7.6143% |
| 266'200   | 22'627.00                         | 8.5000% | 20'272.80                                     | 7.6156% |
| 266'300   | 22'635.50                         | 8.5000% | 20'280.40                                     | 7.6156% |
| 266'400   | 22'644.00                         | 8.5000% | 20'291.60                                     | 7.6170% |
| 266'500   | 22'652.50                         | 8.5000% | 20'299.20                                     | 7.6170% |
| 266'600   | 22'661.00                         | 8.5000% | 20'310.40                                     | 7.6183% |
| 266'700   | 22'669.50                         | 8.5000% | 20'318.00                                     | 7.6183% |
| 266'800   | 22'678.00                         | 8.5000% | 20'329.20                                     | 7.6196% |
| 266'900   | 22'686.50                         | 8.5000% | 20'336.80                                     | 7.6196% |
| 267'000   | 22'695.00                         | 8.5000% | 20'348.00                                     | 7.6210% |
| 267'100   | 22'703.50                         | 8.5000% | 20'355.60                                     | 7.6210% |
| 267'200   | 22'712.00                         | 8.5000% | 20'366.80                                     | 7.6223% |
| 267'300   | 22'720.50                         | 8.5000% | 20'374.40                                     | 7.6223% |
| 267'400   | 22'729.00                         | 8.5000% | 20'385.60                                     | 7.6236% |
| 267'500   | 22'737.50                         | 8.5000% | 20'393.20                                     | 7.6236% |
| 267'600   | 22'746.00                         | 8.5000% | 20'404.40                                     | 7.6250% |
| 267'700   | 22'754.50                         | 8.5000% | 20'412.00                                     | 7.6250% |
| 267'800   | 22'763.00                         | 8.5000% | 20'423.20                                     | 7.6263% |
| 267'900   | 22'771.50                         | 8.5000% | 20'430.85                                     | 7.6263% |
| 268'000   | 22'780.00                         | 8.5000% | 20'442.00                                     | 7.6276% |
| 268'100   | 22'788.50                         | 8.5000% | 20'449.65                                     | 7.6276% |
| 268'200   | 22'797.00                         | 8.5000% | 20'460.80                                     | 7.6289% |
| 268'300   | 22'805.50                         | 8.5000% | 20'468.45                                     | 7.6289% |
| 268'400   | 22'814.00                         | 8.5000% | 20'479.60                                     | 7.6303% |
| 268'500   | 22'822.50                         | 8.5000% | 20'487.25                                     | 7.6303% |
| 268'600   | 22'831.00                         | 8.5000% | 20'498.40                                     | 7.6316% |
| 268'700   | 22'839.50                         | 8.5000% | 20'506.05                                     | 7.6316% |
| 268'800   | 22'848.00                         | 8.5000% | 20'517.20                                     | 7.6329% |
| 268'900   | 22'856.50                         | 8.5000% | 20'524.85                                     | 7.6329% |
| 269'000   | 22'865.00                         | 8.5000% | 20'536.00                                     | 7.6342% |
| 269'100   | 22'873.50                         | 8.5000% | 20'543.65                                     | 7.6342% |
| 269'200   | 22'882.00                         | 8.5000% | 20'554.80                                     | 7.6355% |
| 269'300   | 22'890.50                         | 8.5000% | 20'562.45                                     | 7.6355% |
| 269'400   | 22'899.00                         | 8.5000% | 20'573.60                                     | 7.6368% |
| 269'500   | 22'907.50                         | 8.5000% | 20'581.25                                     | 7.6368% |
| 269'600   | 22'916.00                         | 8.5000% | 20'592.40                                     | 7.6381% |
| 269'700   | 22'924.50                         | 8.5000% | 20'600.05                                     | 7.6381% |
| 269'800   | 22'933.00                         | 8.5000% | 20'611.20                                     | 7.6394% |
| 269'900   | 22'941.50                         | 8.5000% | 20'618.85                                     | 7.6394% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 270'000   | 22'950.00                         | 8.5000% | 20'630.00                                     | 7.6407% |
| 270'100   | 22'958.50                         | 8.5000% | 20'637.65                                     | 7.6407% |
| 270'200   | 22'967.00                         | 8.5000% | 20'648.80                                     | 7.6420% |
| 270'300   | 22'975.50                         | 8.5000% | 20'656.45                                     | 7.6420% |
| 270'400   | 22'984.00                         | 8.5000% | 20'667.60                                     | 7.6433% |
| 270'500   | 22'992.50                         | 8.5000% | 20'675.25                                     | 7.6433% |
| 270'600   | 23'001.00                         | 8.5000% | 20'686.40                                     | 7.6446% |
| 270'700   | 23'009.50                         | 8.5000% | 20'694.05                                     | 7.6446% |
| 270'800   | 23'018.00                         | 8.5000% | 20'705.20                                     | 7.6459% |
| 270'900   | 23'026.50                         | 8.5000% | 20'712.85                                     | 7.6459% |
| 271'000   | 23'035.00                         | 8.5000% | 20'724.00                                     | 7.6472% |
| 271'100   | 23'043.50                         | 8.5000% | 20'731.65                                     | 7.6472% |
| 271'200   | 23'052.00                         | 8.5000% | 20'742.80                                     | 7.6485% |
| 271'300   | 23'060.50                         | 8.5000% | 20'750.45                                     | 7.6485% |
| 271'400   | 23'069.00                         | 8.5000% | 20'761.60                                     | 7.6498% |
| 271'500   | 23'077.50                         | 8.5000% | 20'769.25                                     | 7.6498% |
| 271'600   | 23'086.00                         | 8.5000% | 20'780.40                                     | 7.6511% |
| 271'700   | 23'094.50                         | 8.5000% | 20'788.05                                     | 7.6511% |
| 271'800   | 23'103.00                         | 8.5000% | 20'799.20                                     | 7.6524% |
| 271'900   | 23'111.50                         | 8.5000% | 20'806.85                                     | 7.6524% |
| 272'000   | 23'120.00                         | 8.5000% | 20'818.00                                     | 7.6537% |
| 272'100   | 23'128.50                         | 8.5000% | 20'825.65                                     | 7.6537% |
| 272'200   | 23'137.00                         | 8.5000% | 20'836.80                                     | 7.6550% |
| 272'300   | 23'145.50                         | 8.5000% | 20'844.45                                     | 7.6550% |
| 272'400   | 23'154.00                         | 8.5000% | 20'855.60                                     | 7.6562% |
| 272'500   | 23'162.50                         | 8.5000% | 20'863.25                                     | 7.6562% |
| 272'600   | 23'171.00                         | 8.5000% | 20'874.40                                     | 7.6575% |
| 272'700   | 23'179.50                         | 8.5000% | 20'882.05                                     | 7.6575% |
| 272'800   | 23'188.00                         | 8.5000% | 20'893.20                                     | 7.6588% |
| 272'900   | 23'196.50                         | 8.5000% | 20'900.85                                     | 7.6588% |
| 273'000   | 23'205.00                         | 8.5000% | 20'912.00                                     | 7.6601% |
| 273'100   | 23'213.50                         | 8.5000% | 20'919.65                                     | 7.6601% |
| 273'200   | 23'222.00                         | 8.5000% | 20'930.80                                     | 7.6613% |
| 273'300   | 23'230.50                         | 8.5000% | 20'938.45                                     | 7.6613% |
| 273'400   | 23'239.00                         | 8.5000% | 20'949.60                                     | 7.6626% |
| 273'500   | 23'247.50                         | 8.5000% | 20'957.25                                     | 7.6626% |
| 273'600   | 23'256.00                         | 8.5000% | 20'968.40                                     | 7.6639% |
| 273'700   | 23'264.50                         | 8.5000% | 20'976.05                                     | 7.6639% |
| 273'800   | 23'273.00                         | 8.5000% | 20'987.20                                     | 7.6652% |
| 273'900   | 23'281.50                         | 8.5000% | 20'994.85                                     | 7.6652% |
| 274'000   | 23'290.00                         | 8.5000% | 21'006.00                                     | 7.6664% |
| 274'100   | 23'298.50                         | 8.5000% | 21'013.65                                     | 7.6664% |
| 274'200   | 23'307.00                         | 8.5000% | 21'024.80                                     | 7.6677% |
| 274'300   | 23'315.50                         | 8.5000% | 21'032.45                                     | 7.6677% |
| 274'400   | 23'324.00                         | 8.5000% | 21'043.60                                     | 7.6690% |
| 274'500   | 23'332.50                         | 8.5000% | 21'051.25                                     | 7.6690% |
| 274'600   | 23'341.00                         | 8.5000% | 21'062.40                                     | 7.6702% |
| 274'700   | 23'349.50                         | 8.5000% | 21'070.05                                     | 7.6702% |
| 274'800   | 23'358.00                         | 8.5000% | 21'081.20                                     | 7.6715% |
| 274'900   | 23'366.50                         | 8.5000% | 21'088.85                                     | 7.6715% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 275'000   | 23'375.00                         | 8.5000% | 21'100.00                                     | 7.6727% |
| 275'100   | 23'383.50                         | 8.5000% | 21'107.65                                     | 7.6727% |
| 275'200   | 23'392.00                         | 8.5000% | 21'118.80                                     | 7.6740% |
| 275'300   | 23'400.50                         | 8.5000% | 21'126.45                                     | 7.6740% |
| 275'400   | 23'409.00                         | 8.5000% | 21'137.60                                     | 7.6752% |
| 275'500   | 23'417.50                         | 8.5000% | 21'145.30                                     | 7.6752% |
| 275'600   | 23'426.00                         | 8.5000% | 21'156.40                                     | 7.6765% |
| 275'700   | 23'434.50                         | 8.5000% | 21'164.10                                     | 7.6765% |
| 275'800   | 23'443.00                         | 8.5000% | 21'175.20                                     | 7.6777% |
| 275'900   | 23'451.50                         | 8.5000% | 21'182.90                                     | 7.6777% |
| 276'000   | 23'460.00                         | 8.5000% | 21'194.00                                     | 7.6790% |
| 276'100   | 23'468.50                         | 8.5000% | 21'201.70                                     | 7.6790% |
| 276'200   | 23'477.00                         | 8.5000% | 21'212.80                                     | 7.6802% |
| 276'300   | 23'485.50                         | 8.5000% | 21'220.50                                     | 7.6802% |
| 276'400   | 23'494.00                         | 8.5000% | 21'231.60                                     | 7.6815% |
| 276'500   | 23'502.50                         | 8.5000% | 21'239.30                                     | 7.6815% |
| 276'600   | 23'511.00                         | 8.5000% | 21'250.40                                     | 7.6827% |
| 276'700   | 23'519.50                         | 8.5000% | 21'258.10                                     | 7.6827% |
| 276'800   | 23'528.00                         | 8.5000% | 21'269.20                                     | 7.6840% |
| 276'900   | 23'536.50                         | 8.5000% | 21'276.90                                     | 7.6840% |
| 277'000   | 23'545.00                         | 8.5000% | 21'288.00                                     | 7.6852% |
| 277'100   | 23'553.50                         | 8.5000% | 21'295.70                                     | 7.6852% |
| 277'200   | 23'562.00                         | 8.5000% | 21'306.80                                     | 7.6864% |
| 277'300   | 23'570.50                         | 8.5000% | 21'314.50                                     | 7.6864% |
| 277'400   | 23'579.00                         | 8.5000% | 21'325.60                                     | 7.6877% |
| 277'500   | 23'587.50                         | 8.5000% | 21'333.30                                     | 7.6877% |
| 277'600   | 23'596.00                         | 8.5000% | 21'344.40                                     | 7.6889% |
| 277'700   | 23'604.50                         | 8.5000% | 21'352.10                                     | 7.6889% |
| 277'800   | 23'613.00                         | 8.5000% | 21'363.20                                     | 7.6901% |
| 277'900   | 23'621.50                         | 8.5000% | 21'370.90                                     | 7.6901% |
| 278'000   | 23'630.00                         | 8.5000% | 21'382.00                                     | 7.6914% |
| 278'100   | 23'638.50                         | 8.5000% | 21'389.70                                     | 7.6914% |
| 278'200   | 23'647.00                         | 8.5000% | 21'400.80                                     | 7.6926% |
| 278'300   | 23'655.50                         | 8.5000% | 21'408.50                                     | 7.6926% |
| 278'400   | 23'664.00                         | 8.5000% | 21'419.60                                     | 7.6938% |
| 278'500   | 23'672.50                         | 8.5000% | 21'427.30                                     | 7.6938% |
| 278'600   | 23'681.00                         | 8.5000% | 21'438.40                                     | 7.6950% |
| 278'700   | 23'689.50                         | 8.5000% | 21'446.10                                     | 7.6950% |
| 278'800   | 23'698.00                         | 8.5000% | 21'457.20                                     | 7.6963% |
| 278'900   | 23'706.50                         | 8.5000% | 21'464.90                                     | 7.6963% |
| 279'000   | 23'715.00                         | 8.5000% | 21'476.00                                     | 7.6975% |
| 279'100   | 23'723.50                         | 8.5000% | 21'483.70                                     | 7.6975% |
| 279'200   | 23'732.00                         | 8.5000% | 21'494.80                                     | 7.6987% |
| 279'300   | 23'740.50                         | 8.5000% | 21'502.50                                     | 7.6987% |
| 279'400   | 23'749.00                         | 8.5000% | 21'513.60                                     | 7.6999% |
| 279'500   | 23'757.50                         | 8.5000% | 21'521.30                                     | 7.6999% |
| 279'600   | 23'766.00                         | 8.5000% | 21'532.40                                     | 7.7011% |
| 279'700   | 23'774.50                         | 8.5000% | 21'540.10                                     | 7.7011% |
| 279'800   | 23'783.00                         | 8.5000% | 21'551.20                                     | 7.7024% |
| 279'900   | 23'791.50                         | 8.5000% | 21'558.90                                     | 7.7024% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 280'000   | 23'800.00                         | 8.5000% | 21'570.00                                     | 7.7036% |
| 280'100   | 23'808.50                         | 8.5000% | 21'577.70                                     | 7.7036% |
| 280'200   | 23'817.00                         | 8.5000% | 21'588.80                                     | 7.7048% |
| 280'300   | 23'825.50                         | 8.5000% | 21'596.50                                     | 7.7048% |
| 280'400   | 23'834.00                         | 8.5000% | 21'607.60                                     | 7.7060% |
| 280'500   | 23'842.50                         | 8.5000% | 21'615.30                                     | 7.7060% |
| 280'600   | 23'851.00                         | 8.5000% | 21'626.40                                     | 7.7072% |
| 280'700   | 23'859.50                         | 8.5000% | 21'634.10                                     | 7.7072% |
| 280'800   | 23'868.00                         | 8.5000% | 21'645.20                                     | 7.7084% |
| 280'900   | 23'876.50                         | 8.5000% | 21'652.90                                     | 7.7084% |
| 281'000   | 23'885.00                         | 8.5000% | 21'664.00                                     | 7.7096% |
| 281'100   | 23'893.50                         | 8.5000% | 21'671.70                                     | 7.7096% |
| 281'200   | 23'902.00                         | 8.5000% | 21'682.80                                     | 7.7108% |
| 281'300   | 23'910.50                         | 8.5000% | 21'690.50                                     | 7.7108% |
| 281'400   | 23'919.00                         | 8.5000% | 21'701.60                                     | 7.7120% |
| 281'500   | 23'927.50                         | 8.5000% | 21'709.30                                     | 7.7120% |
| 281'600   | 23'936.00                         | 8.5000% | 21'720.40                                     | 7.7132% |
| 281'700   | 23'944.50                         | 8.5000% | 21'728.10                                     | 7.7132% |
| 281'800   | 23'953.00                         | 8.5000% | 21'739.20                                     | 7.7144% |
| 281'900   | 23'961.50                         | 8.5000% | 21'746.90                                     | 7.7144% |
| 282'000   | 23'970.00                         | 8.5000% | 21'758.00                                     | 7.7156% |
| 282'100   | 23'978.50                         | 8.5000% | 21'765.70                                     | 7.7156% |
| 282'200   | 23'987.00                         | 8.5000% | 21'776.80                                     | 7.7168% |
| 282'300   | 23'995.50                         | 8.5000% | 21'784.50                                     | 7.7168% |
| 282'400   | 24'004.00                         | 8.5000% | 21'795.60                                     | 7.7180% |
| 282'500   | 24'012.50                         | 8.5000% | 21'803.30                                     | 7.7180% |
| 282'600   | 24'021.00                         | 8.5000% | 21'814.40                                     | 7.7192% |
| 282'700   | 24'029.50                         | 8.5000% | 21'822.10                                     | 7.7192% |
| 282'800   | 24'038.00                         | 8.5000% | 21'833.20                                     | 7.7204% |
| 282'900   | 24'046.50                         | 8.5000% | 21'840.90                                     | 7.7204% |
| 283'000   | 24'055.00                         | 8.5000% | 21'852.00                                     | 7.7216% |
| 283'100   | 24'063.50                         | 8.5000% | 21'859.70                                     | 7.7216% |
| 283'200   | 24'072.00                         | 8.5000% | 21'870.80                                     | 7.7227% |
| 283'300   | 24'080.50                         | 8.5000% | 21'878.50                                     | 7.7227% |
| 283'400   | 24'089.00                         | 8.5000% | 21'889.60                                     | 7.7239% |
| 283'500   | 24'097.50                         | 8.5000% | 21'897.30                                     | 7.7239% |
| 283'600   | 24'106.00                         | 8.5000% | 21'908.40                                     | 7.7251% |
| 283'700   | 24'114.50                         | 8.5000% | 21'916.15                                     | 7.7251% |
| 283'800   | 24'123.00                         | 8.5000% | 21'927.20                                     | 7.7263% |
| 283'900   | 24'131.50                         | 8.5000% | 21'934.95                                     | 7.7263% |
| 284'000   | 24'140.00                         | 8.5000% | 21'946.00                                     | 7.7275% |
| 284'100   | 24'148.50                         | 8.5000% | 21'953.75                                     | 7.7275% |
| 284'200   | 24'157.00                         | 8.5000% | 21'964.80                                     | 7.7286% |
| 284'300   | 24'165.50                         | 8.5000% | 21'972.55                                     | 7.7286% |
| 284'400   | 24'174.00                         | 8.5000% | 21'983.60                                     | 7.7298% |
| 284'500   | 24'182.50                         | 8.5000% | 21'991.35                                     | 7.7298% |
| 284'600   | 24'191.00                         | 8.5000% | 22'002.40                                     | 7.7310% |
| 284'700   | 24'199.50                         | 8.5000% | 22'010.15                                     | 7.7310% |
| 284'800   | 24'208.00                         | 8.5000% | 22'021.20                                     | 7.7322% |
| 284'900   | 24'216.50                         | 8.5000% | 22'028.95                                     | 7.7322% |



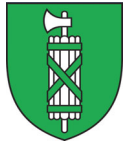
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 285'000   | 24'225.00                         | 8.5000% | 22'040.00                                     | 7.7333% |
| 285'100   | 24'233.50                         | 8.5000% | 22'047.75                                     | 7.7333% |
| 285'200   | 24'242.00                         | 8.5000% | 22'058.80                                     | 7.7345% |
| 285'300   | 24'250.50                         | 8.5000% | 22'066.55                                     | 7.7345% |
| 285'400   | 24'259.00                         | 8.5000% | 22'077.60                                     | 7.7357% |
| 285'500   | 24'267.50                         | 8.5000% | 22'085.35                                     | 7.7357% |
| 285'600   | 24'276.00                         | 8.5000% | 22'096.40                                     | 7.7368% |
| 285'700   | 24'284.50                         | 8.5000% | 22'104.15                                     | 7.7368% |
| 285'800   | 24'293.00                         | 8.5000% | 22'115.20                                     | 7.7380% |
| 285'900   | 24'301.50                         | 8.5000% | 22'122.95                                     | 7.7380% |
| 286'000   | 24'310.00                         | 8.5000% | 22'134.00                                     | 7.7392% |
| 286'100   | 24'318.50                         | 8.5000% | 22'141.75                                     | 7.7392% |
| 286'200   | 24'327.00                         | 8.5000% | 22'152.80                                     | 7.7403% |
| 286'300   | 24'335.50                         | 8.5000% | 22'160.55                                     | 7.7403% |
| 286'400   | 24'344.00                         | 8.5000% | 22'171.60                                     | 7.7415% |
| 286'500   | 24'352.50                         | 8.5000% | 22'179.35                                     | 7.7415% |
| 286'600   | 24'361.00                         | 8.5000% | 22'190.40                                     | 7.7426% |
| 286'700   | 24'369.50                         | 8.5000% | 22'198.15                                     | 7.7426% |
| 286'800   | 24'378.00                         | 8.5000% | 22'209.20                                     | 7.7438% |
| 286'900   | 24'386.50                         | 8.5000% | 22'216.95                                     | 7.7438% |
| 287'000   | 24'395.00                         | 8.5000% | 22'228.00                                     | 7.7449% |
| 287'100   | 24'403.50                         | 8.5000% | 22'235.75                                     | 7.7449% |
| 287'200   | 24'412.00                         | 8.5000% | 22'246.80                                     | 7.7461% |
| 287'300   | 24'420.50                         | 8.5000% | 22'254.55                                     | 7.7461% |
| 287'400   | 24'429.00                         | 8.5000% | 22'265.60                                     | 7.7473% |
| 287'500   | 24'437.50                         | 8.5000% | 22'273.35                                     | 7.7473% |
| 287'600   | 24'446.00                         | 8.5000% | 22'284.40                                     | 7.7484% |
| 287'700   | 24'454.50                         | 8.5000% | 22'292.15                                     | 7.7484% |
| 287'800   | 24'463.00                         | 8.5000% | 22'303.20                                     | 7.7495% |
| 287'900   | 24'471.50                         | 8.5000% | 22'310.95                                     | 7.7495% |
| 288'000   | 24'480.00                         | 8.5000% | 22'322.00                                     | 7.7507% |
| 288'100   | 24'488.50                         | 8.5000% | 22'329.75                                     | 7.7507% |
| 288'200   | 24'497.00                         | 8.5000% | 22'340.80                                     | 7.7518% |
| 288'300   | 24'505.50                         | 8.5000% | 22'348.55                                     | 7.7518% |
| 288'400   | 24'514.00                         | 8.5000% | 22'359.60                                     | 7.7530% |
| 288'500   | 24'522.50                         | 8.5000% | 22'367.35                                     | 7.7530% |
| 288'600   | 24'531.00                         | 8.5000% | 22'378.40                                     | 7.7541% |
| 288'700   | 24'539.50                         | 8.5000% | 22'386.15                                     | 7.7541% |
| 288'800   | 24'548.00                         | 8.5000% | 22'397.20                                     | 7.7553% |
| 288'900   | 24'556.50                         | 8.5000% | 22'404.95                                     | 7.7553% |
| 289'000   | 24'565.00                         | 8.5000% | 22'416.00                                     | 7.7564% |
| 289'100   | 24'573.50                         | 8.5000% | 22'423.75                                     | 7.7564% |
| 289'200   | 24'582.00                         | 8.5000% | 22'434.80                                     | 7.7575% |
| 289'300   | 24'590.50                         | 8.5000% | 22'442.55                                     | 7.7575% |
| 289'400   | 24'599.00                         | 8.5000% | 22'453.60                                     | 7.7587% |
| 289'500   | 24'607.50                         | 8.5000% | 22'461.35                                     | 7.7587% |
| 289'600   | 24'616.00                         | 8.5000% | 22'472.40                                     | 7.7598% |
| 289'700   | 24'624.50                         | 8.5000% | 22'480.15                                     | 7.7598% |
| 289'800   | 24'633.00                         | 8.5000% | 22'491.20                                     | 7.7609% |
| 289'900   | 24'641.50                         | 8.5000% | 22'498.95                                     | 7.7609% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 290'000   | 24'650.00                         | 8.5000% | 22'510.00                                     | 7.7621% |
| 290'100   | 24'658.50                         | 8.5000% | 22'517.75                                     | 7.7621% |
| 290'200   | 24'667.00                         | 8.5000% | 22'528.80                                     | 7.7632% |
| 290'300   | 24'675.50                         | 8.5000% | 22'536.55                                     | 7.7632% |
| 290'400   | 24'684.00                         | 8.5000% | 22'547.60                                     | 7.7643% |
| 290'500   | 24'692.50                         | 8.5000% | 22'555.35                                     | 7.7643% |
| 290'600   | 24'701.00                         | 8.5000% | 22'566.40                                     | 7.7655% |
| 290'700   | 24'709.50                         | 8.5000% | 22'574.15                                     | 7.7655% |
| 290'800   | 24'718.00                         | 8.5000% | 22'585.20                                     | 7.7666% |
| 290'900   | 24'726.50                         | 8.5000% | 22'592.95                                     | 7.7666% |
| 291'000   | 24'735.00                         | 8.5000% | 22'604.00                                     | 7.7677% |
| 291'100   | 24'743.50                         | 8.5000% | 22'611.75                                     | 7.7677% |
| 291'200   | 24'752.00                         | 8.5000% | 22'622.80                                     | 7.7688% |
| 291'300   | 24'760.50                         | 8.5000% | 22'630.55                                     | 7.7688% |
| 291'400   | 24'769.00                         | 8.5000% | 22'641.60                                     | 7.7699% |
| 291'500   | 24'777.50                         | 8.5000% | 22'649.35                                     | 7.7699% |
| 291'600   | 24'786.00                         | 8.5000% | 22'660.40                                     | 7.7711% |
| 291'700   | 24'794.50                         | 8.5000% | 22'668.15                                     | 7.7711% |
| 291'800   | 24'803.00                         | 8.5000% | 22'679.20                                     | 7.7722% |
| 291'900   | 24'811.50                         | 8.5000% | 22'686.95                                     | 7.7722% |
| 292'000   | 24'820.00                         | 8.5000% | 22'698.00                                     | 7.7733% |
| 292'100   | 24'828.50                         | 8.5000% | 22'705.75                                     | 7.7733% |
| 292'200   | 24'837.00                         | 8.5000% | 22'716.80                                     | 7.7744% |
| 292'300   | 24'845.50                         | 8.5000% | 22'724.55                                     | 7.7744% |
| 292'400   | 24'854.00                         | 8.5000% | 22'735.60                                     | 7.7755% |
| 292'500   | 24'862.50                         | 8.5000% | 22'743.40                                     | 7.7755% |
| 292'600   | 24'871.00                         | 8.5000% | 22'754.40                                     | 7.7766% |
| 292'700   | 24'879.50                         | 8.5000% | 22'762.20                                     | 7.7766% |
| 292'800   | 24'888.00                         | 8.5000% | 22'773.20                                     | 7.7777% |
| 292'900   | 24'896.50                         | 8.5000% | 22'781.00                                     | 7.7777% |
| 293'000   | 24'905.00                         | 8.5000% | 22'792.00                                     | 7.7788% |
| 293'100   | 24'913.50                         | 8.5000% | 22'799.80                                     | 7.7788% |
| 293'200   | 24'922.00                         | 8.5000% | 22'810.80                                     | 7.7799% |
| 293'300   | 24'930.50                         | 8.5000% | 22'818.60                                     | 7.7799% |
| 293'400   | 24'939.00                         | 8.5000% | 22'829.60                                     | 7.7810% |
| 293'500   | 24'947.50                         | 8.5000% | 22'837.40                                     | 7.7810% |
| 293'600   | 24'956.00                         | 8.5000% | 22'848.40                                     | 7.7822% |
| 293'700   | 24'964.50                         | 8.5000% | 22'856.20                                     | 7.7822% |
| 293'800   | 24'973.00                         | 8.5000% | 22'867.20                                     | 7.7833% |
| 293'900   | 24'981.50                         | 8.5000% | 22'875.00                                     | 7.7833% |
| 294'000   | 24'990.00                         | 8.5000% | 22'886.00                                     | 7.7844% |
| 294'100   | 24'998.50                         | 8.5000% | 22'893.80                                     | 7.7844% |
| 294'200   | 25'007.00                         | 8.5000% | 22'904.80                                     | 7.7855% |
| 294'300   | 25'015.50                         | 8.5000% | 22'912.60                                     | 7.7855% |
| 294'400   | 25'024.00                         | 8.5000% | 22'923.60                                     | 7.7865% |
| 294'500   | 25'032.50                         | 8.5000% | 22'931.40                                     | 7.7865% |
| 294'600   | 25'041.00                         | 8.5000% | 22'942.40                                     | 7.7876% |
| 294'700   | 25'049.50                         | 8.5000% | 22'950.20                                     | 7.7876% |
| 294'800   | 25'058.00                         | 8.5000% | 22'961.20                                     | 7.7887% |
| 294'900   | 25'066.50                         | 8.5000% | 22'969.00                                     | 7.7887% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 295'000   | 25'075.00                         | 8.5000% | 22'980.00                                     | 7.7898% |
| 295'100   | 25'083.50                         | 8.5000% | 22'987.80                                     | 7.7898% |
| 295'200   | 25'092.00                         | 8.5000% | 22'998.80                                     | 7.7909% |
| 295'300   | 25'100.50                         | 8.5000% | 23'006.60                                     | 7.7909% |
| 295'400   | 25'109.00                         | 8.5000% | 23'017.60                                     | 7.7920% |
| 295'500   | 25'117.50                         | 8.5000% | 23'025.40                                     | 7.7920% |
| 295'600   | 25'126.00                         | 8.5000% | 23'036.40                                     | 7.7931% |
| 295'700   | 25'134.50                         | 8.5000% | 23'044.20                                     | 7.7931% |
| 295'800   | 25'143.00                         | 8.5000% | 23'055.20                                     | 7.7942% |
| 295'900   | 25'151.50                         | 8.5000% | 23'063.00                                     | 7.7942% |
| 296'000   | 25'160.00                         | 8.5000% | 23'074.00                                     | 7.7953% |
| 296'100   | 25'168.50                         | 8.5000% | 23'081.80                                     | 7.7953% |
| 296'200   | 25'177.00                         | 8.5000% | 23'092.80                                     | 7.7964% |
| 296'300   | 25'185.50                         | 8.5000% | 23'100.60                                     | 7.7964% |
| 296'400   | 25'194.00                         | 8.5000% | 23'111.60                                     | 7.7974% |
| 296'500   | 25'202.50                         | 8.5000% | 23'119.40                                     | 7.7974% |
| 296'600   | 25'211.00                         | 8.5000% | 23'130.40                                     | 7.7985% |
| 296'700   | 25'219.50                         | 8.5000% | 23'138.20                                     | 7.7985% |
| 296'800   | 25'228.00                         | 8.5000% | 23'149.20                                     | 7.7996% |
| 296'900   | 25'236.50                         | 8.5000% | 23'157.00                                     | 7.7996% |
| 297'000   | 25'245.00                         | 8.5000% | 23'168.00                                     | 7.8007% |
| 297'100   | 25'253.50                         | 8.5000% | 23'175.80                                     | 7.8007% |
| 297'200   | 25'262.00                         | 8.5000% | 23'186.80                                     | 7.8017% |
| 297'300   | 25'270.50                         | 8.5000% | 23'194.60                                     | 7.8017% |
| 297'400   | 25'279.00                         | 8.5000% | 23'205.60                                     | 7.8028% |
| 297'500   | 25'287.50                         | 8.5000% | 23'213.40                                     | 7.8028% |
| 297'600   | 25'296.00                         | 8.5000% | 23'224.40                                     | 7.8039% |
| 297'700   | 25'304.50                         | 8.5000% | 23'232.20                                     | 7.8039% |
| 297'800   | 25'313.00                         | 8.5000% | 23'243.20                                     | 7.8050% |
| 297'900   | 25'321.50                         | 8.5000% | 23'251.00                                     | 7.8050% |
| 298'000   | 25'330.00                         | 8.5000% | 23'262.00                                     | 7.8060% |
| 298'100   | 25'338.50                         | 8.5000% | 23'269.80                                     | 7.8060% |
| 298'200   | 25'347.00                         | 8.5000% | 23'280.80                                     | 7.8071% |
| 298'300   | 25'355.50                         | 8.5000% | 23'288.60                                     | 7.8071% |
| 298'400   | 25'364.00                         | 8.5000% | 23'299.60                                     | 7.8082% |
| 298'500   | 25'372.50                         | 8.5000% | 23'307.40                                     | 7.8082% |
| 298'600   | 25'381.00                         | 8.5000% | 23'318.40                                     | 7.8092% |
| 298'700   | 25'389.50                         | 8.5000% | 23'326.20                                     | 7.8092% |
| 298'800   | 25'398.00                         | 8.5000% | 23'337.20                                     | 7.8103% |
| 298'900   | 25'406.50                         | 8.5000% | 23'345.00                                     | 7.8103% |
| 299'000   | 25'415.00                         | 8.5000% | 23'356.00                                     | 7.8114% |
| 299'100   | 25'423.50                         | 8.5000% | 23'363.80                                     | 7.8114% |
| 299'200   | 25'432.00                         | 8.5000% | 23'374.80                                     | 7.8124% |
| 299'300   | 25'440.50                         | 8.5000% | 23'382.60                                     | 7.8124% |
| 299'400   | 25'449.00                         | 8.5000% | 23'393.60                                     | 7.8135% |
| 299'500   | 25'457.50                         | 8.5000% | 23'401.40                                     | 7.8135% |
| 299'600   | 25'466.00                         | 8.5000% | 23'412.40                                     | 7.8146% |
| 299'700   | 25'474.50                         | 8.5000% | 23'420.20                                     | 7.8146% |
| 299'800   | 25'483.00                         | 8.5000% | 23'431.20                                     | 7.8156% |
| 299'900   | 25'491.50                         | 8.5000% | 23'439.00                                     | 7.8156% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 300'000   | 25'500.00                         | 8.5000% | 23'450.00                                     | 7.8167% |
| 300'100   | 25'508.50                         | 8.5000% | 23'457.80                                     | 7.8167% |
| 300'200   | 25'517.00                         | 8.5000% | 23'468.80                                     | 7.8177% |
| 300'300   | 25'525.50                         | 8.5000% | 23'476.60                                     | 7.8177% |
| 300'400   | 25'534.00                         | 8.5000% | 23'487.60                                     | 7.8188% |
| 300'500   | 25'542.50                         | 8.5000% | 23'495.40                                     | 7.8188% |
| 300'600   | 25'551.00                         | 8.5000% | 23'506.40                                     | 7.8198% |
| 300'700   | 25'559.50                         | 8.5000% | 23'514.20                                     | 7.8198% |
| 300'800   | 25'568.00                         | 8.5000% | 23'525.20                                     | 7.8209% |
| 300'900   | 25'576.50                         | 8.5000% | 23'533.00                                     | 7.8209% |
| 301'000   | 25'585.00                         | 8.5000% | 23'544.00                                     | 7.8219% |
| 301'100   | 25'593.50                         | 8.5000% | 23'551.80                                     | 7.8219% |
| 301'200   | 25'602.00                         | 8.5000% | 23'562.80                                     | 7.8230% |
| 301'300   | 25'610.50                         | 8.5000% | 23'570.60                                     | 7.8230% |
| 301'400   | 25'619.00                         | 8.5000% | 23'581.60                                     | 7.8240% |
| 301'500   | 25'627.50                         | 8.5000% | 23'589.40                                     | 7.8240% |
| 301'600   | 25'636.00                         | 8.5000% | 23'600.40                                     | 7.8251% |
| 301'700   | 25'644.50                         | 8.5000% | 23'608.25                                     | 7.8251% |
| 301'800   | 25'653.00                         | 8.5000% | 23'619.20                                     | 7.8261% |
| 301'900   | 25'661.50                         | 8.5000% | 23'627.05                                     | 7.8261% |
| 302'000   | 25'670.00                         | 8.5000% | 23'638.00                                     | 7.8272% |
| 302'100   | 25'678.50                         | 8.5000% | 23'645.85                                     | 7.8272% |
| 302'200   | 25'687.00                         | 8.5000% | 23'656.80                                     | 7.8282% |
| 302'300   | 25'695.50                         | 8.5000% | 23'664.65                                     | 7.8282% |
| 302'400   | 25'704.00                         | 8.5000% | 23'675.60                                     | 7.8292% |
| 302'500   | 25'712.50                         | 8.5000% | 23'683.45                                     | 7.8292% |
| 302'600   | 25'721.00                         | 8.5000% | 23'694.40                                     | 7.8303% |
| 302'700   | 25'729.50                         | 8.5000% | 23'702.25                                     | 7.8303% |
| 302'800   | 25'738.00                         | 8.5000% | 23'713.20                                     | 7.8313% |
| 302'900   | 25'746.50                         | 8.5000% | 23'721.05                                     | 7.8313% |
| 303'000   | 25'755.00                         | 8.5000% | 23'732.00                                     | 7.8323% |
| 303'100   | 25'763.50                         | 8.5000% | 23'739.85                                     | 7.8323% |
| 303'200   | 25'772.00                         | 8.5000% | 23'750.80                                     | 7.8334% |
| 303'300   | 25'780.50                         | 8.5000% | 23'758.65                                     | 7.8334% |
| 303'400   | 25'789.00                         | 8.5000% | 23'769.60                                     | 7.8344% |
| 303'500   | 25'797.50                         | 8.5000% | 23'777.45                                     | 7.8344% |
| 303'600   | 25'806.00                         | 8.5000% | 23'788.40                                     | 7.8354% |
| 303'700   | 25'814.50                         | 8.5000% | 23'796.25                                     | 7.8354% |
| 303'800   | 25'823.00                         | 8.5000% | 23'807.20                                     | 7.8365% |
| 303'900   | 25'831.50                         | 8.5000% | 23'815.05                                     | 7.8365% |
| 304'000   | 25'840.00                         | 8.5000% | 23'826.00                                     | 7.8375% |
| 304'100   | 25'848.50                         | 8.5000% | 23'833.85                                     | 7.8375% |
| 304'200   | 25'857.00                         | 8.5000% | 23'844.80                                     | 7.8385% |
| 304'300   | 25'865.50                         | 8.5000% | 23'852.65                                     | 7.8385% |
| 304'400   | 25'874.00                         | 8.5000% | 23'863.60                                     | 7.8396% |
| 304'500   | 25'882.50                         | 8.5000% | 23'871.45                                     | 7.8396% |
| 304'600   | 25'891.00                         | 8.5000% | 23'882.40                                     | 7.8406% |
| 304'700   | 25'899.50                         | 8.5000% | 23'890.25                                     | 7.8406% |
| 304'800   | 25'908.00                         | 8.5000% | 23'901.20                                     | 7.8416% |
| 304'900   | 25'916.50                         | 8.5000% | 23'909.05                                     | 7.8416% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 305'000   | 25'925.00                         | 8.5000% | 23'920.00                                     | 7.8426% |
| 305'100   | 25'933.50                         | 8.5000% | 23'927.85                                     | 7.8426% |
| 305'200   | 25'942.00                         | 8.5000% | 23'938.80                                     | 7.8436% |
| 305'300   | 25'950.50                         | 8.5000% | 23'946.65                                     | 7.8436% |
| 305'400   | 25'959.00                         | 8.5000% | 23'957.60                                     | 7.8447% |
| 305'500   | 25'967.50                         | 8.5000% | 23'965.45                                     | 7.8447% |
| 305'600   | 25'976.00                         | 8.5000% | 23'976.40                                     | 7.8457% |
| 305'700   | 25'984.50                         | 8.5000% | 23'984.25                                     | 7.8457% |
| 305'800   | 25'993.00                         | 8.5000% | 23'995.20                                     | 7.8467% |
| 305'900   | 26'001.50                         | 8.5000% | 24'003.05                                     | 7.8467% |
| 306'000   | 26'010.00                         | 8.5000% | 24'014.00                                     | 7.8477% |
| 306'100   | 26'018.50                         | 8.5000% | 24'021.85                                     | 7.8477% |
| 306'200   | 26'027.00                         | 8.5000% | 24'032.80                                     | 7.8487% |
| 306'300   | 26'035.50                         | 8.5000% | 24'040.65                                     | 7.8487% |
| 306'400   | 26'044.00                         | 8.5000% | 24'051.60                                     | 7.8497% |
| 306'500   | 26'052.50                         | 8.5000% | 24'059.45                                     | 7.8497% |
| 306'600   | 26'061.00                         | 8.5000% | 24'070.40                                     | 7.8508% |
| 306'700   | 26'069.50                         | 8.5000% | 24'078.25                                     | 7.8508% |
| 306'800   | 26'078.00                         | 8.5000% | 24'089.20                                     | 7.8518% |
| 306'900   | 26'086.50                         | 8.5000% | 24'097.05                                     | 7.8518% |
| 307'000   | 26'095.00                         | 8.5000% | 24'108.00                                     | 7.8528% |
| 307'100   | 26'103.50                         | 8.5000% | 24'115.85                                     | 7.8528% |
| 307'200   | 26'112.00                         | 8.5000% | 24'126.80                                     | 7.8538% |
| 307'300   | 26'120.50                         | 8.5000% | 24'134.65                                     | 7.8538% |
| 307'400   | 26'129.00                         | 8.5000% | 24'145.60                                     | 7.8548% |
| 307'500   | 26'137.50                         | 8.5000% | 24'153.45                                     | 7.8548% |
| 307'600   | 26'146.00                         | 8.5000% | 24'164.40                                     | 7.8558% |
| 307'700   | 26'154.50                         | 8.5000% | 24'172.25                                     | 7.8558% |
| 307'800   | 26'163.00                         | 8.5000% | 24'183.20                                     | 7.8568% |
| 307'900   | 26'171.50                         | 8.5000% | 24'191.05                                     | 7.8568% |
| 308'000   | 26'180.00                         | 8.5000% | 24'202.00                                     | 7.8578% |
| 308'100   | 26'188.50                         | 8.5000% | 24'209.85                                     | 7.8578% |
| 308'200   | 26'197.00                         | 8.5000% | 24'220.80                                     | 7.8588% |
| 308'300   | 26'205.50                         | 8.5000% | 24'228.65                                     | 7.8588% |
| 308'400   | 26'214.00                         | 8.5000% | 24'239.60                                     | 7.8598% |
| 308'500   | 26'222.50                         | 8.5000% | 24'247.45                                     | 7.8598% |
| 308'600   | 26'231.00                         | 8.5000% | 24'258.40                                     | 7.8608% |
| 308'700   | 26'239.50                         | 8.5000% | 24'266.25                                     | 7.8608% |
| 308'800   | 26'248.00                         | 8.5000% | 24'277.20                                     | 7.8618% |
| 308'900   | 26'256.50                         | 8.5000% | 24'285.05                                     | 7.8618% |
| 309'000   | 26'265.00                         | 8.5000% | 24'296.00                                     | 7.8628% |
| 309'100   | 26'273.50                         | 8.5000% | 24'303.85                                     | 7.8628% |
| 309'200   | 26'282.00                         | 8.5000% | 24'314.80                                     | 7.8638% |
| 309'300   | 26'290.50                         | 8.5000% | 24'322.65                                     | 7.8638% |
| 309'400   | 26'299.00                         | 8.5000% | 24'333.60                                     | 7.8648% |
| 309'500   | 26'307.50                         | 8.5000% | 24'341.45                                     | 7.8648% |
| 309'600   | 26'316.00                         | 8.5000% | 24'352.40                                     | 7.8658% |
| 309'700   | 26'324.50                         | 8.5000% | 24'360.25                                     | 7.8658% |
| 309'800   | 26'333.00                         | 8.5000% | 24'371.20                                     | 7.8668% |
| 309'900   | 26'341.50                         | 8.5000% | 24'379.05                                     | 7.8668% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 310'000   | 26'350.00                         | 8.5000% | 24'390.00                                     | 7.8677% |
| 310'100   | 26'358.50                         | 8.5000% | 24'397.85                                     | 7.8677% |
| 310'200   | 26'367.00                         | 8.5000% | 24'408.80                                     | 7.8687% |
| 310'300   | 26'375.50                         | 8.5000% | 24'416.65                                     | 7.8687% |
| 310'400   | 26'384.00                         | 8.5000% | 24'427.60                                     | 7.8697% |
| 310'500   | 26'392.50                         | 8.5000% | 24'435.45                                     | 7.8697% |
| 310'600   | 26'401.00                         | 8.5000% | 24'446.40                                     | 7.8707% |
| 310'700   | 26'409.50                         | 8.5000% | 24'454.25                                     | 7.8707% |
| 310'800   | 26'418.00                         | 8.5000% | 24'465.20                                     | 7.8717% |
| 310'900   | 26'426.50                         | 8.5000% | 24'473.05                                     | 7.8717% |
| 311'000   | 26'435.00                         | 8.5000% | 24'484.00                                     | 7.8727% |
| 311'100   | 26'443.50                         | 8.5000% | 24'491.85                                     | 7.8727% |
| 311'200   | 26'452.00                         | 8.5000% | 24'502.80                                     | 7.8737% |
| 311'300   | 26'460.50                         | 8.5000% | 24'510.65                                     | 7.8737% |
| 311'400   | 26'469.00                         | 8.5000% | 24'521.60                                     | 7.8746% |
| 311'500   | 26'477.50                         | 8.5000% | 24'529.45                                     | 7.8746% |
| 311'600   | 26'486.00                         | 8.5000% | 24'540.40                                     | 7.8756% |
| 311'700   | 26'494.50                         | 8.5000% | 24'548.30                                     | 7.8756% |
| 311'800   | 26'503.00                         | 8.5000% | 24'559.20                                     | 7.8766% |
| 311'900   | 26'511.50                         | 8.5000% | 24'567.10                                     | 7.8766% |
| 312'000   | 26'520.00                         | 8.5000% | 24'578.00                                     | 7.8776% |
| 312'100   | 26'528.50                         | 8.5000% | 24'585.90                                     | 7.8776% |
| 312'200   | 26'537.00                         | 8.5000% | 24'596.80                                     | 7.8785% |
| 312'300   | 26'545.50                         | 8.5000% | 24'604.70                                     | 7.8785% |
| 312'400   | 26'554.00                         | 8.5000% | 24'615.60                                     | 7.8795% |
| 312'500   | 26'562.50                         | 8.5000% | 24'623.50                                     | 7.8795% |
| 312'600   | 26'571.00                         | 8.5000% | 24'634.40                                     | 7.8805% |
| 312'700   | 26'579.50                         | 8.5000% | 24'642.30                                     | 7.8805% |
| 312'800   | 26'588.00                         | 8.5000% | 24'653.20                                     | 7.8815% |
| 312'900   | 26'596.50                         | 8.5000% | 24'661.10                                     | 7.8815% |
| 313'000   | 26'605.00                         | 8.5000% | 24'672.00                                     | 7.8824% |
| 313'100   | 26'613.50                         | 8.5000% | 24'679.90                                     | 7.8824% |
| 313'200   | 26'622.00                         | 8.5000% | 24'690.80                                     | 7.8834% |
| 313'300   | 26'630.50                         | 8.5000% | 24'698.70                                     | 7.8834% |
| 313'400   | 26'639.00                         | 8.5000% | 24'709.60                                     | 7.8844% |
| 313'500   | 26'647.50                         | 8.5000% | 24'717.50                                     | 7.8844% |
| 313'600   | 26'656.00                         | 8.5000% | 24'728.40                                     | 7.8853% |
| 313'700   | 26'664.50                         | 8.5000% | 24'736.30                                     | 7.8853% |
| 313'800   | 26'673.00                         | 8.5000% | 24'747.20                                     | 7.8863% |
| 313'900   | 26'681.50                         | 8.5000% | 24'755.10                                     | 7.8863% |
| 314'000   | 26'690.00                         | 8.5000% | 24'766.00                                     | 7.8873% |
| 314'100   | 26'698.50                         | 8.5000% | 24'773.90                                     | 7.8873% |
| 314'200   | 26'707.00                         | 8.5000% | 24'784.80                                     | 7.8882% |
| 314'300   | 26'715.50                         | 8.5000% | 24'792.70                                     | 7.8882% |
| 314'400   | 26'724.00                         | 8.5000% | 24'803.60                                     | 7.8892% |
| 314'500   | 26'732.50                         | 8.5000% | 24'811.50                                     | 7.8892% |
| 314'600   | 26'741.00                         | 8.5000% | 24'822.40                                     | 7.8901% |
| 314'700   | 26'749.50                         | 8.5000% | 24'830.30                                     | 7.8901% |
| 314'800   | 26'758.00                         | 8.5000% | 24'841.20                                     | 7.8911% |
| 314'900   | 26'766.50                         | 8.5000% | 24'849.10                                     | 7.8911% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 315'000   | 26'775.00                         | 8.5000% | 24'860.00                                     | 7.8921% |
| 315'100   | 26'783.50                         | 8.5000% | 24'867.90                                     | 7.8921% |
| 315'200   | 26'792.00                         | 8.5000% | 24'878.80                                     | 7.8930% |
| 315'300   | 26'800.50                         | 8.5000% | 24'886.70                                     | 7.8930% |
| 315'400   | 26'809.00                         | 8.5000% | 24'897.60                                     | 7.8940% |
| 315'500   | 26'817.50                         | 8.5000% | 24'905.50                                     | 7.8940% |
| 315'600   | 26'826.00                         | 8.5000% | 24'916.40                                     | 7.8949% |
| 315'700   | 26'834.50                         | 8.5000% | 24'924.30                                     | 7.8949% |
| 315'800   | 26'843.00                         | 8.5000% | 24'935.20                                     | 7.8959% |
| 315'900   | 26'851.50                         | 8.5000% | 24'943.10                                     | 7.8959% |
| 316'000   | 26'860.00                         | 8.5000% | 24'954.00                                     | 7.8968% |
| 316'100   | 26'868.50                         | 8.5000% | 24'961.90                                     | 7.8968% |
| 316'200   | 26'877.00                         | 8.5000% | 24'972.80                                     | 7.8978% |
| 316'300   | 26'885.50                         | 8.5000% | 24'980.70                                     | 7.8978% |
| 316'400   | 26'894.00                         | 8.5000% | 24'991.60                                     | 7.8987% |
| 316'500   | 26'902.50                         | 8.5000% | 24'999.50                                     | 7.8987% |
| 316'600   | 26'911.00                         | 8.5000% | 25'010.40                                     | 7.8997% |
| 316'700   | 26'919.50                         | 8.5000% | 25'018.30                                     | 7.8997% |
| 316'800   | 26'928.00                         | 8.5000% | 25'029.20                                     | 7.9006% |
| 316'900   | 26'936.50                         | 8.5000% | 25'037.10                                     | 7.9006% |
| 317'000   | 26'945.00                         | 8.5000% | 25'048.00                                     | 7.9016% |
| 317'100   | 26'953.50                         | 8.5000% | 25'055.90                                     | 7.9016% |
| 317'200   | 26'962.00                         | 8.5000% | 25'066.80                                     | 7.9025% |
| 317'300   | 26'970.50                         | 8.5000% | 25'074.70                                     | 7.9025% |
| 317'400   | 26'979.00                         | 8.5000% | 25'085.60                                     | 7.9035% |
| 317'500   | 26'987.50                         | 8.5000% | 25'093.50                                     | 7.9035% |
| 317'600   | 26'996.00                         | 8.5000% | 25'104.40                                     | 7.9044% |
| 317'700   | 27'004.50                         | 8.5000% | 25'112.30                                     | 7.9044% |
| 317'800   | 27'013.00                         | 8.5000% | 25'123.20                                     | 7.9053% |
| 317'900   | 27'021.50                         | 8.5000% | 25'131.10                                     | 7.9053% |
| 318'000   | 27'030.00                         | 8.5000% | 25'142.00                                     | 7.9063% |
| 318'100   | 27'038.50                         | 8.5000% | 25'149.90                                     | 7.9063% |
| 318'200   | 27'047.00                         | 8.5000% | 25'160.80                                     | 7.9072% |
| 318'300   | 27'055.50                         | 8.5000% | 25'168.70                                     | 7.9072% |
| 318'400   | 27'064.00                         | 8.5000% | 25'179.60                                     | 7.9082% |
| 318'500   | 27'072.50                         | 8.5000% | 25'187.50                                     | 7.9082% |
| 318'600   | 27'081.00                         | 8.5000% | 25'198.40                                     | 7.9091% |
| 318'700   | 27'089.50                         | 8.5000% | 25'206.30                                     | 7.9091% |
| 318'800   | 27'098.00                         | 8.5000% | 25'217.20                                     | 7.9100% |
| 318'900   | 27'106.50                         | 8.5000% | 25'225.10                                     | 7.9100% |
| 319'000   | 27'115.00                         | 8.5000% | 25'236.00                                     | 7.9110% |
| 319'100   | 27'123.50                         | 8.5000% | 25'243.90                                     | 7.9110% |
| 319'200   | 27'132.00                         | 8.5000% | 25'254.80                                     | 7.9119% |
| 319'300   | 27'140.50                         | 8.5000% | 25'262.70                                     | 7.9119% |
| 319'400   | 27'149.00                         | 8.5000% | 25'273.60                                     | 7.9128% |
| 319'500   | 27'157.50                         | 8.5000% | 25'281.50                                     | 7.9128% |
| 319'600   | 27'166.00                         | 8.5000% | 25'292.40                                     | 7.9138% |
| 319'700   | 27'174.50                         | 8.5000% | 25'300.30                                     | 7.9138% |
| 319'800   | 27'183.00                         | 8.5000% | 25'311.20                                     | 7.9147% |
| 319'900   | 27'191.50                         | 8.5000% | 25'319.10                                     | 7.9147% |



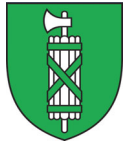
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 320'000   | 27'200.00                         | 8.5000% | 25'330.00                                     | 7.9156% |
| 320'100   | 27'208.50                         | 8.5000% | 25'337.90                                     | 7.9156% |
| 320'200   | 27'217.00                         | 8.5000% | 25'348.80                                     | 7.9166% |
| 320'300   | 27'225.50                         | 8.5000% | 25'356.70                                     | 7.9166% |
| 320'400   | 27'234.00                         | 8.5000% | 25'367.60                                     | 7.9175% |
| 320'500   | 27'242.50                         | 8.5000% | 25'375.50                                     | 7.9175% |
| 320'600   | 27'251.00                         | 8.5000% | 25'386.40                                     | 7.9184% |
| 320'700   | 27'259.50                         | 8.5000% | 25'394.30                                     | 7.9184% |
| 320'800   | 27'268.00                         | 8.5000% | 25'405.20                                     | 7.9193% |
| 320'900   | 27'276.50                         | 8.5000% | 25'413.10                                     | 7.9193% |
| 321'000   | 27'285.00                         | 8.5000% | 25'424.00                                     | 7.9202% |
| 321'100   | 27'293.50                         | 8.5000% | 25'431.90                                     | 7.9202% |
| 321'200   | 27'302.00                         | 8.5000% | 25'442.80                                     | 7.9212% |
| 321'300   | 27'310.50                         | 8.5000% | 25'450.70                                     | 7.9212% |
| 321'400   | 27'319.00                         | 8.5000% | 25'461.60                                     | 7.9221% |
| 321'500   | 27'327.50                         | 8.5000% | 25'469.50                                     | 7.9221% |
| 321'600   | 27'336.00                         | 8.5000% | 25'480.40                                     | 7.9230% |
| 321'700   | 27'344.50                         | 8.5000% | 25'488.30                                     | 7.9230% |
| 321'800   | 27'353.00                         | 8.5000% | 25'499.20                                     | 7.9239% |
| 321'900   | 27'361.50                         | 8.5000% | 25'507.10                                     | 7.9239% |
| 322'000   | 27'370.00                         | 8.5000% | 25'518.00                                     | 7.9248% |
| 322'100   | 27'378.50                         | 8.5000% | 25'525.90                                     | 7.9248% |
| 322'200   | 27'387.00                         | 8.5000% | 25'536.80                                     | 7.9258% |
| 322'300   | 27'395.50                         | 8.5000% | 25'544.75                                     | 7.9258% |
| 322'400   | 27'404.00                         | 8.5000% | 25'555.60                                     | 7.9267% |
| 322'500   | 27'412.50                         | 8.5000% | 25'563.55                                     | 7.9267% |
| 322'600   | 27'421.00                         | 8.5000% | 25'574.40                                     | 7.9276% |
| 322'700   | 27'429.50                         | 8.5000% | 25'582.35                                     | 7.9276% |
| 322'800   | 27'438.00                         | 8.5000% | 25'593.20                                     | 7.9285% |
| 322'900   | 27'446.50                         | 8.5000% | 25'601.15                                     | 7.9285% |
| 323'000   | 27'455.00                         | 8.5000% | 25'612.00                                     | 7.9294% |
| 323'100   | 27'463.50                         | 8.5000% | 25'619.95                                     | 7.9294% |
| 323'200   | 27'472.00                         | 8.5000% | 25'630.80                                     | 7.9303% |
| 323'300   | 27'480.50                         | 8.5000% | 25'638.75                                     | 7.9303% |
| 323'400   | 27'489.00                         | 8.5000% | 25'649.60                                     | 7.9312% |
| 323'500   | 27'497.50                         | 8.5000% | 25'657.55                                     | 7.9312% |
| 323'600   | 27'506.00                         | 8.5000% | 25'668.40                                     | 7.9321% |
| 323'700   | 27'514.50                         | 8.5000% | 25'676.35                                     | 7.9321% |
| 323'800   | 27'523.00                         | 8.5000% | 25'687.20                                     | 7.9330% |
| 323'900   | 27'531.50                         | 8.5000% | 25'695.15                                     | 7.9330% |
| 324'000   | 27'540.00                         | 8.5000% | 25'706.00                                     | 7.9340% |
| 324'100   | 27'548.50                         | 8.5000% | 25'713.95                                     | 7.9340% |
| 324'200   | 27'557.00                         | 8.5000% | 25'724.80                                     | 7.9349% |
| 324'300   | 27'565.50                         | 8.5000% | 25'732.75                                     | 7.9349% |
| 324'400   | 27'574.00                         | 8.5000% | 25'743.60                                     | 7.9358% |
| 324'500   | 27'582.50                         | 8.5000% | 25'751.55                                     | 7.9358% |
| 324'600   | 27'591.00                         | 8.5000% | 25'762.40                                     | 7.9367% |
| 324'700   | 27'599.50                         | 8.5000% | 25'770.35                                     | 7.9367% |
| 324'800   | 27'608.00                         | 8.5000% | 25'781.20                                     | 7.9376% |
| 324'900   | 27'616.50                         | 8.5000% | 25'789.15                                     | 7.9376% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 325'000   | 27'625.00                         | 8.5000% | 25'800.00                                     | 7.9385% |
| 325'100   | 27'633.50                         | 8.5000% | 25'807.95                                     | 7.9385% |
| 325'200   | 27'642.00                         | 8.5000% | 25'818.80                                     | 7.9394% |
| 325'300   | 27'650.50                         | 8.5000% | 25'826.75                                     | 7.9394% |
| 325'400   | 27'659.00                         | 8.5000% | 25'837.60                                     | 7.9403% |
| 325'500   | 27'667.50                         | 8.5000% | 25'845.55                                     | 7.9403% |
| 325'600   | 27'676.00                         | 8.5000% | 25'856.40                                     | 7.9412% |
| 325'700   | 27'684.50                         | 8.5000% | 25'864.35                                     | 7.9412% |
| 325'800   | 27'693.00                         | 8.5000% | 25'875.20                                     | 7.9421% |
| 325'900   | 27'701.50                         | 8.5000% | 25'883.15                                     | 7.9421% |
| 326'000   | 27'710.00                         | 8.5000% | 25'894.00                                     | 7.9429% |
| 326'100   | 27'718.50                         | 8.5000% | 25'901.95                                     | 7.9429% |
| 326'200   | 27'727.00                         | 8.5000% | 25'912.80                                     | 7.9438% |
| 326'300   | 27'735.50                         | 8.5000% | 25'920.75                                     | 7.9438% |
| 326'400   | 27'744.00                         | 8.5000% | 25'931.60                                     | 7.9447% |
| 326'500   | 27'752.50                         | 8.5000% | 25'939.55                                     | 7.9447% |
| 326'600   | 27'761.00                         | 8.5000% | 25'950.40                                     | 7.9456% |
| 326'700   | 27'769.50                         | 8.5000% | 25'958.35                                     | 7.9456% |
| 326'800   | 27'778.00                         | 8.5000% | 25'969.20                                     | 7.9465% |
| 326'900   | 27'786.50                         | 8.5000% | 25'977.15                                     | 7.9465% |
| 327'000   | 27'795.00                         | 8.5000% | 25'988.00                                     | 7.9474% |
| 327'100   | 27'803.50                         | 8.5000% | 25'995.95                                     | 7.9474% |
| 327'200   | 27'812.00                         | 8.5000% | 26'006.80                                     | 7.9483% |
| 327'300   | 27'820.50                         | 8.5000% | 26'014.75                                     | 7.9483% |
| 327'400   | 27'829.00                         | 8.5000% | 26'025.60                                     | 7.9492% |
| 327'500   | 27'837.50                         | 8.5000% | 26'033.55                                     | 7.9492% |
| 327'600   | 27'846.00                         | 8.5000% | 26'044.40                                     | 7.9501% |
| 327'700   | 27'854.50                         | 8.5000% | 26'052.35                                     | 7.9501% |
| 327'800   | 27'863.00                         | 8.5000% | 26'063.20                                     | 7.9509% |
| 327'900   | 27'871.50                         | 8.5000% | 26'071.15                                     | 7.9509% |
| 328'000   | 27'880.00                         | 8.5000% | 26'082.00                                     | 7.9518% |
| 328'100   | 27'888.50                         | 8.5000% | 26'089.95                                     | 7.9518% |
| 328'200   | 27'897.00                         | 8.5000% | 26'100.80                                     | 7.9527% |
| 328'300   | 27'905.50                         | 8.5000% | 26'108.75                                     | 7.9527% |
| 328'400   | 27'914.00                         | 8.5000% | 26'119.60                                     | 7.9536% |
| 328'500   | 27'922.50                         | 8.5000% | 26'127.55                                     | 7.9536% |
| 328'600   | 27'931.00                         | 8.5000% | 26'138.40                                     | 7.9545% |
| 328'700   | 27'939.50                         | 8.5000% | 26'146.35                                     | 7.9545% |
| 328'800   | 27'948.00                         | 8.5000% | 26'157.20                                     | 7.9554% |
| 328'900   | 27'956.50                         | 8.5000% | 26'165.15                                     | 7.9554% |
| 329'000   | 27'965.00                         | 8.5000% | 26'176.00                                     | 7.9562% |
| 329'100   | 27'973.50                         | 8.5000% | 26'183.95                                     | 7.9562% |
| 329'200   | 27'982.00                         | 8.5000% | 26'194.80                                     | 7.9571% |
| 329'300   | 27'990.50                         | 8.5000% | 26'202.75                                     | 7.9571% |
| 329'400   | 27'999.00                         | 8.5000% | 26'213.60                                     | 7.9580% |
| 329'500   | 28'007.50                         | 8.5000% | 26'221.55                                     | 7.9580% |
| 329'600   | 28'016.00                         | 8.5000% | 26'232.40                                     | 7.9589% |
| 329'700   | 28'024.50                         | 8.5000% | 26'240.35                                     | 7.9589% |
| 329'800   | 28'033.00                         | 8.5000% | 26'251.20                                     | 7.9597% |
| 329'900   | 28'041.50                         | 8.5000% | 26'259.15                                     | 7.9597% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 330'000   | 28'050.00                         | 8.5000% | 26'270.00                                     | 7.9606% |
| 330'100   | 28'058.50                         | 8.5000% | 26'277.95                                     | 7.9606% |
| 330'200   | 28'067.00                         | 8.5000% | 26'288.80                                     | 7.9615% |
| 330'300   | 28'075.50                         | 8.5000% | 26'296.75                                     | 7.9615% |
| 330'400   | 28'084.00                         | 8.5000% | 26'307.60                                     | 7.9623% |
| 330'500   | 28'092.50                         | 8.5000% | 26'315.55                                     | 7.9623% |
| 330'600   | 28'101.00                         | 8.5000% | 26'326.40                                     | 7.9632% |
| 330'700   | 28'109.50                         | 8.5000% | 26'334.35                                     | 7.9632% |
| 330'800   | 28'118.00                         | 8.5000% | 26'345.20                                     | 7.9641% |
| 330'900   | 28'126.50                         | 8.5000% | 26'353.15                                     | 7.9641% |
| 331'000   | 28'135.00                         | 8.5000% | 26'364.00                                     | 7.9650% |
| 331'100   | 28'143.50                         | 8.5000% | 26'371.95                                     | 7.9650% |
| 331'200   | 28'152.00                         | 8.5000% | 26'382.80                                     | 7.9658% |
| 331'300   | 28'160.50                         | 8.5000% | 26'390.75                                     | 7.9658% |
| 331'400   | 28'169.00                         | 8.5000% | 26'401.60                                     | 7.9667% |
| 331'500   | 28'177.50                         | 8.5000% | 26'409.55                                     | 7.9667% |
| 331'600   | 28'186.00                         | 8.5000% | 26'420.40                                     | 7.9676% |
| 331'700   | 28'194.50                         | 8.5000% | 26'428.35                                     | 7.9676% |
| 331'800   | 28'203.00                         | 8.5000% | 26'439.20                                     | 7.9684% |
| 331'900   | 28'211.50                         | 8.5000% | 26'447.15                                     | 7.9684% |
| 332'000   | 28'220.00                         | 8.5000% | 26'458.00                                     | 7.9693% |
| 332'100   | 28'228.50                         | 8.5000% | 26'465.95                                     | 7.9693% |
| 332'200   | 28'237.00                         | 8.5000% | 26'476.80                                     | 7.9701% |
| 332'300   | 28'245.50                         | 8.5000% | 26'484.75                                     | 7.9701% |
| 332'400   | 28'254.00                         | 8.5000% | 26'495.60                                     | 7.9710% |
| 332'500   | 28'262.50                         | 8.5000% | 26'503.55                                     | 7.9710% |
| 332'600   | 28'271.00                         | 8.5000% | 26'514.40                                     | 7.9719% |
| 332'700   | 28'279.50                         | 8.5000% | 26'522.35                                     | 7.9719% |
| 332'800   | 28'288.00                         | 8.5000% | 26'533.20                                     | 7.9727% |
| 332'900   | 28'296.50                         | 8.5000% | 26'541.15                                     | 7.9727% |
| 333'000   | 28'305.00                         | 8.5000% | 26'552.00                                     | 7.9736% |
| 333'100   | 28'313.50                         | 8.5000% | 26'559.95                                     | 7.9736% |
| 333'200   | 28'322.00                         | 8.5000% | 26'570.80                                     | 7.9744% |
| 333'300   | 28'330.50                         | 8.5000% | 26'578.75                                     | 7.9744% |
| 333'400   | 28'339.00                         | 8.5000% | 26'589.60                                     | 7.9753% |
| 333'500   | 28'347.50                         | 8.5000% | 26'597.60                                     | 7.9753% |
| 333'600   | 28'356.00                         | 8.5000% | 26'608.40                                     | 7.9761% |
| 333'700   | 28'364.50                         | 8.5000% | 26'616.40                                     | 7.9761% |
| 333'800   | 28'373.00                         | 8.5000% | 26'627.20                                     | 7.9770% |
| 333'900   | 28'381.50                         | 8.5000% | 26'635.20                                     | 7.9770% |
| 334'000   | 28'390.00                         | 8.5000% | 26'646.00                                     | 7.9778% |
| 334'100   | 28'398.50                         | 8.5000% | 26'654.00                                     | 7.9778% |
| 334'200   | 28'407.00                         | 8.5000% | 26'664.80                                     | 7.9787% |
| 334'300   | 28'415.50                         | 8.5000% | 26'672.80                                     | 7.9787% |
| 334'400   | 28'424.00                         | 8.5000% | 26'683.60                                     | 7.9795% |
| 334'500   | 28'432.50                         | 8.5000% | 26'691.60                                     | 7.9795% |
| 334'600   | 28'441.00                         | 8.5000% | 26'702.40                                     | 7.9804% |
| 334'700   | 28'449.50                         | 8.5000% | 26'710.40                                     | 7.9804% |
| 334'800   | 28'458.00                         | 8.5000% | 26'721.20                                     | 7.9812% |
| 334'900   | 28'466.50                         | 8.5000% | 26'729.20                                     | 7.9812% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 335'000   | 28'475.00                         | 8.5000% | 26'740.00                                     | 7.9821% |
| 335'100   | 28'483.50                         | 8.5000% | 26'748.00                                     | 7.9821% |
| 335'200   | 28'492.00                         | 8.5000% | 26'758.80                                     | 7.9829% |
| 335'300   | 28'500.50                         | 8.5000% | 26'766.80                                     | 7.9829% |
| 335'400   | 28'509.00                         | 8.5000% | 26'777.60                                     | 7.9838% |
| 335'500   | 28'517.50                         | 8.5000% | 26'785.60                                     | 7.9838% |
| 335'600   | 28'526.00                         | 8.5000% | 26'796.40                                     | 7.9846% |
| 335'700   | 28'534.50                         | 8.5000% | 26'804.40                                     | 7.9846% |
| 335'800   | 28'543.00                         | 8.5000% | 26'815.20                                     | 7.9855% |
| 335'900   | 28'551.50                         | 8.5000% | 26'823.20                                     | 7.9855% |
| 336'000   | 28'560.00                         | 8.5000% | 26'834.00                                     | 7.9863% |
| 336'100   | 28'568.50                         | 8.5000% | 26'842.00                                     | 7.9863% |
| 336'200   | 28'577.00                         | 8.5000% | 26'852.80                                     | 7.9872% |
| 336'300   | 28'585.50                         | 8.5000% | 26'860.80                                     | 7.9872% |
| 336'400   | 28'594.00                         | 8.5000% | 26'871.60                                     | 7.9880% |
| 336'500   | 28'602.50                         | 8.5000% | 26'879.60                                     | 7.9880% |
| 336'600   | 28'611.00                         | 8.5000% | 26'890.40                                     | 7.9888% |
| 336'700   | 28'619.50                         | 8.5000% | 26'898.40                                     | 7.9888% |
| 336'800   | 28'628.00                         | 8.5000% | 26'909.20                                     | 7.9897% |
| 336'900   | 28'636.50                         | 8.5000% | 26'917.20                                     | 7.9897% |
| 337'000   | 28'645.00                         | 8.5000% | 26'928.00                                     | 7.9905% |
| 337'100   | 28'653.50                         | 8.5000% | 26'936.00                                     | 7.9905% |
| 337'200   | 28'662.00                         | 8.5000% | 26'946.80                                     | 7.9913% |
| 337'300   | 28'670.50                         | 8.5000% | 26'954.80                                     | 7.9913% |
| 337'400   | 28'679.00                         | 8.5000% | 26'965.60                                     | 7.9922% |
| 337'500   | 28'687.50                         | 8.5000% | 26'973.60                                     | 7.9922% |
| 337'600   | 28'696.00                         | 8.5000% | 26'984.40                                     | 7.9930% |
| 337'700   | 28'704.50                         | 8.5000% | 26'992.40                                     | 7.9930% |
| 337'800   | 28'713.00                         | 8.5000% | 27'003.20                                     | 7.9938% |
| 337'900   | 28'721.50                         | 8.5000% | 27'011.20                                     | 7.9938% |
| 338'000   | 28'730.00                         | 8.5000% | 27'022.00                                     | 7.9947% |
| 338'100   | 28'738.50                         | 8.5000% | 27'030.00                                     | 7.9947% |
| 338'200   | 28'747.00                         | 8.5000% | 27'040.80                                     | 7.9955% |
| 338'300   | 28'755.50                         | 8.5000% | 27'048.80                                     | 7.9955% |
| 338'400   | 28'764.00                         | 8.5000% | 27'059.60                                     | 7.9963% |
| 338'500   | 28'772.50                         | 8.5000% | 27'067.60                                     | 7.9963% |
| 338'600   | 28'781.00                         | 8.5000% | 27'078.40                                     | 7.9972% |
| 338'700   | 28'789.50                         | 8.5000% | 27'086.40                                     | 7.9972% |
| 338'800   | 28'798.00                         | 8.5000% | 27'097.20                                     | 7.9980% |
| 338'900   | 28'806.50                         | 8.5000% | 27'105.20                                     | 7.9980% |
| 339'000   | 28'815.00                         | 8.5000% | 27'116.00                                     | 7.9988% |
| 339'100   | 28'823.50                         | 8.5000% | 27'124.00                                     | 7.9988% |
| 339'200   | 28'832.00                         | 8.5000% | 27'134.80                                     | 7.9996% |
| 339'300   | 28'840.50                         | 8.5000% | 27'142.80                                     | 7.9996% |
| 339'400   | 28'849.00                         | 8.5000% | 27'153.60                                     | 8.0005% |
| 339'500   | 28'857.50                         | 8.5000% | 27'161.60                                     | 8.0005% |
| 339'600   | 28'866.00                         | 8.5000% | 27'172.40                                     | 8.0013% |
| 339'700   | 28'874.50                         | 8.5000% | 27'180.40                                     | 8.0013% |
| 339'800   | 28'883.00                         | 8.5000% | 27'191.20                                     | 8.0021% |
| 339'900   | 28'891.50                         | 8.5000% | 27'199.20                                     | 8.0021% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 340'000   | 28'900.00                         | 8.5000% | 27'210.00                                     | 8.0029% |
| 340'100   | 28'908.50                         | 8.5000% | 27'218.00                                     | 8.0029% |
| 340'200   | 28'917.00                         | 8.5000% | 27'228.80                                     | 8.0038% |
| 340'300   | 28'925.50                         | 8.5000% | 27'236.80                                     | 8.0038% |
| 340'400   | 28'934.00                         | 8.5000% | 27'247.60                                     | 8.0046% |
| 340'500   | 28'942.50                         | 8.5000% | 27'255.60                                     | 8.0046% |
| 340'600   | 28'951.00                         | 8.5000% | 27'266.40                                     | 8.0054% |
| 340'700   | 28'959.50                         | 8.5000% | 27'274.40                                     | 8.0054% |
| 340'800   | 28'968.00                         | 8.5000% | 27'285.20                                     | 8.0062% |
| 340'900   | 28'976.50                         | 8.5000% | 27'293.20                                     | 8.0062% |
| 341'000   | 28'985.00                         | 8.5000% | 27'304.00                                     | 8.0070% |
| 341'100   | 28'993.50                         | 8.5000% | 27'312.00                                     | 8.0070% |
| 341'200   | 29'002.00                         | 8.5000% | 27'322.80                                     | 8.0079% |
| 341'300   | 29'010.50                         | 8.5000% | 27'330.80                                     | 8.0079% |
| 341'400   | 29'019.00                         | 8.5000% | 27'341.60                                     | 8.0087% |
| 341'500   | 29'027.50                         | 8.5000% | 27'349.60                                     | 8.0087% |
| 341'600   | 29'036.00                         | 8.5000% | 27'360.40                                     | 8.0095% |
| 341'700   | 29'044.50                         | 8.5000% | 27'368.40                                     | 8.0095% |
| 341'800   | 29'053.00                         | 8.5000% | 27'379.20                                     | 8.0103% |
| 341'900   | 29'061.50                         | 8.5000% | 27'387.20                                     | 8.0103% |
| 342'000   | 29'070.00                         | 8.5000% | 27'398.00                                     | 8.0111% |
| 342'100   | 29'078.50                         | 8.5000% | 27'406.00                                     | 8.0111% |
| 342'200   | 29'087.00                         | 8.5000% | 27'416.80                                     | 8.0119% |
| 342'300   | 29'095.50                         | 8.5000% | 27'424.80                                     | 8.0119% |
| 342'400   | 29'104.00                         | 8.5000% | 27'435.60                                     | 8.0127% |
| 342'500   | 29'112.50                         | 8.5000% | 27'443.60                                     | 8.0127% |
| 342'600   | 29'121.00                         | 8.5000% | 27'454.40                                     | 8.0135% |
| 342'700   | 29'129.50                         | 8.5000% | 27'462.40                                     | 8.0135% |
| 342'800   | 29'138.00                         | 8.5000% | 27'473.20                                     | 8.0144% |
| 342'900   | 29'146.50                         | 8.5000% | 27'481.20                                     | 8.0144% |
| 343'000   | 29'155.00                         | 8.5000% | 27'492.00                                     | 8.0152% |
| 343'100   | 29'163.50                         | 8.5000% | 27'500.00                                     | 8.0152% |
| 343'200   | 29'172.00                         | 8.5000% | 27'510.80                                     | 8.0160% |
| 343'300   | 29'180.50                         | 8.5000% | 27'518.80                                     | 8.0160% |
| 343'400   | 29'189.00                         | 8.5000% | 27'529.60                                     | 8.0168% |
| 343'500   | 29'197.50                         | 8.5000% | 27'537.60                                     | 8.0168% |
| 343'600   | 29'206.00                         | 8.5000% | 27'548.40                                     | 8.0176% |
| 343'700   | 29'214.50                         | 8.5000% | 27'556.40                                     | 8.0176% |
| 343'800   | 29'223.00                         | 8.5000% | 27'567.20                                     | 8.0184% |
| 343'900   | 29'231.50                         | 8.5000% | 27'575.20                                     | 8.0184% |
| 344'000   | 29'240.00                         | 8.5000% | 27'586.00                                     | 8.0192% |
| 344'100   | 29'248.50                         | 8.5000% | 27'594.00                                     | 8.0192% |
| 344'200   | 29'257.00                         | 8.5000% | 27'604.80                                     | 8.0200% |
| 344'300   | 29'265.50                         | 8.5000% | 27'612.80                                     | 8.0200% |
| 344'400   | 29'274.00                         | 8.5000% | 27'623.60                                     | 8.0208% |
| 344'500   | 29'282.50                         | 8.5000% | 27'631.60                                     | 8.0208% |
| 344'600   | 29'291.00                         | 8.5000% | 27'642.40                                     | 8.0216% |
| 344'700   | 29'299.50                         | 8.5000% | 27'650.40                                     | 8.0216% |
| 344'800   | 29'308.00                         | 8.5000% | 27'661.20                                     | 8.0224% |
| 344'900   | 29'316.50                         | 8.5000% | 27'669.20                                     | 8.0224% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 345'000   | 29'325.00                         | 8.5000% | 27'680.00                                     | 8.0232% |
| 345'100   | 29'333.50                         | 8.5000% | 27'688.00                                     | 8.0232% |
| 345'200   | 29'342.00                         | 8.5000% | 27'698.80                                     | 8.0240% |
| 345'300   | 29'350.50                         | 8.5000% | 27'706.80                                     | 8.0240% |
| 345'400   | 29'359.00                         | 8.5000% | 27'717.60                                     | 8.0248% |
| 345'500   | 29'367.50                         | 8.5000% | 27'725.60                                     | 8.0248% |
| 345'600   | 29'376.00                         | 8.5000% | 27'736.40                                     | 8.0256% |
| 345'700   | 29'384.50                         | 8.5000% | 27'744.45                                     | 8.0256% |
| 345'800   | 29'393.00                         | 8.5000% | 27'755.20                                     | 8.0264% |
| 345'900   | 29'401.50                         | 8.5000% | 27'763.25                                     | 8.0264% |
| 346'000   | 29'410.00                         | 8.5000% | 27'774.00                                     | 8.0272% |
| 346'100   | 29'418.50                         | 8.5000% | 27'782.05                                     | 8.0272% |
| 346'200   | 29'427.00                         | 8.5000% | 27'792.80                                     | 8.0280% |
| 346'300   | 29'435.50                         | 8.5000% | 27'800.85                                     | 8.0280% |
| 346'400   | 29'444.00                         | 8.5000% | 27'811.60                                     | 8.0288% |
| 346'500   | 29'452.50                         | 8.5000% | 27'819.65                                     | 8.0288% |
| 346'600   | 29'461.00                         | 8.5000% | 27'830.40                                     | 8.0295% |
| 346'700   | 29'469.50                         | 8.5000% | 27'838.45                                     | 8.0295% |
| 346'800   | 29'478.00                         | 8.5000% | 27'849.20                                     | 8.0303% |
| 346'900   | 29'486.50                         | 8.5000% | 27'857.25                                     | 8.0303% |
| 347'000   | 29'495.00                         | 8.5000% | 27'868.00                                     | 8.0311% |
| 347'100   | 29'503.50                         | 8.5000% | 27'876.05                                     | 8.0311% |
| 347'200   | 29'512.00                         | 8.5000% | 27'886.80                                     | 8.0319% |
| 347'300   | 29'520.50                         | 8.5000% | 27'894.85                                     | 8.0319% |
| 347'400   | 29'529.00                         | 8.5000% | 27'905.60                                     | 8.0327% |
| 347'500   | 29'537.50                         | 8.5000% | 27'913.65                                     | 8.0327% |
| 347'600   | 29'546.00                         | 8.5000% | 27'924.40                                     | 8.0335% |
| 347'700   | 29'554.50                         | 8.5000% | 27'932.45                                     | 8.0335% |
| 347'800   | 29'563.00                         | 8.5000% | 27'943.20                                     | 8.0343% |
| 347'900   | 29'571.50                         | 8.5000% | 27'951.25                                     | 8.0343% |
| 348'000   | 29'580.00                         | 8.5000% | 27'962.00                                     | 8.0351% |
| 348'100   | 29'588.50                         | 8.5000% | 27'970.05                                     | 8.0351% |
| 348'200   | 29'597.00                         | 8.5000% | 27'980.80                                     | 8.0358% |
| 348'300   | 29'605.50                         | 8.5000% | 27'988.85                                     | 8.0358% |
| 348'400   | 29'614.00                         | 8.5000% | 27'999.60                                     | 8.0366% |
| 348'500   | 29'622.50                         | 8.5000% | 28'007.65                                     | 8.0366% |
| 348'600   | 29'631.00                         | 8.5000% | 28'018.40                                     | 8.0374% |
| 348'700   | 29'639.50                         | 8.5000% | 28'026.45                                     | 8.0374% |
| 348'800   | 29'648.00                         | 8.5000% | 28'037.20                                     | 8.0382% |
| 348'900   | 29'656.50                         | 8.5000% | 28'045.25                                     | 8.0382% |
| 349'000   | 29'665.00                         | 8.5000% | 28'056.00                                     | 8.0390% |
| 349'100   | 29'673.50                         | 8.5000% | 28'064.05                                     | 8.0390% |
| 349'200   | 29'682.00                         | 8.5000% | 28'074.80                                     | 8.0397% |
| 349'300   | 29'690.50                         | 8.5000% | 28'082.85                                     | 8.0397% |
| 349'400   | 29'699.00                         | 8.5000% | 28'093.60                                     | 8.0405% |
| 349'500   | 29'707.50                         | 8.5000% | 28'101.65                                     | 8.0405% |
| 349'600   | 29'716.00                         | 8.5000% | 28'112.40                                     | 8.0413% |
| 349'700   | 29'724.50                         | 8.5000% | 28'120.45                                     | 8.0413% |
| 349'800   | 29'733.00                         | 8.5000% | 28'131.20                                     | 8.0421% |
| 349'900   | 29'741.50                         | 8.5000% | 28'139.25                                     | 8.0421% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 350'000   | 29'750.00                         | 8.5000% | 28'150.00                                     | 8.0429% |
| 350'100   | 29'758.50                         | 8.5000% | 28'158.05                                     | 8.0429% |
| 350'200   | 29'767.00                         | 8.5000% | 28'168.80                                     | 8.0436% |
| 350'300   | 29'775.50                         | 8.5000% | 28'176.85                                     | 8.0436% |
| 350'400   | 29'784.00                         | 8.5000% | 28'187.60                                     | 8.0444% |
| 350'500   | 29'792.50                         | 8.5000% | 28'195.65                                     | 8.0444% |
| 350'600   | 29'801.00                         | 8.5000% | 28'206.40                                     | 8.0452% |
| 350'700   | 29'809.50                         | 8.5000% | 28'214.45                                     | 8.0452% |
| 350'800   | 29'818.00                         | 8.5000% | 28'225.20                                     | 8.0460% |
| 350'900   | 29'826.50                         | 8.5000% | 28'233.25                                     | 8.0460% |
| 351'000   | 29'835.00                         | 8.5000% | 28'244.00                                     | 8.0467% |
| 351'100   | 29'843.50                         | 8.5000% | 28'252.05                                     | 8.0467% |
| 351'200   | 29'852.00                         | 8.5000% | 28'262.80                                     | 8.0475% |
| 351'300   | 29'860.50                         | 8.5000% | 28'270.85                                     | 8.0475% |
| 351'400   | 29'869.00                         | 8.5000% | 28'281.60                                     | 8.0483% |
| 351'500   | 29'877.50                         | 8.5000% | 28'289.65                                     | 8.0483% |
| 351'600   | 29'886.00                         | 8.5000% | 28'300.40                                     | 8.0490% |
| 351'700   | 29'894.50                         | 8.5000% | 28'308.45                                     | 8.0490% |
| 351'800   | 29'903.00                         | 8.5000% | 28'319.20                                     | 8.0498% |
| 351'900   | 29'911.50                         | 8.5000% | 28'327.25                                     | 8.0498% |
| 352'000   | 29'920.00                         | 8.5000% | 28'338.00                                     | 8.0506% |
| 352'100   | 29'928.50                         | 8.5000% | 28'346.05                                     | 8.0506% |
| 352'200   | 29'937.00                         | 8.5000% | 28'356.80                                     | 8.0513% |
| 352'300   | 29'945.50                         | 8.5000% | 28'364.85                                     | 8.0513% |
| 352'400   | 29'954.00                         | 8.5000% | 28'375.60                                     | 8.0521% |
| 352'500   | 29'962.50                         | 8.5000% | 28'383.65                                     | 8.0521% |
| 352'600   | 29'971.00                         | 8.5000% | 28'394.40                                     | 8.0529% |
| 352'700   | 29'979.50                         | 8.5000% | 28'402.45                                     | 8.0529% |
| 352'800   | 29'988.00                         | 8.5000% | 28'413.20                                     | 8.0536% |
| 352'900   | 29'996.50                         | 8.5000% | 28'421.25                                     | 8.0536% |
| 353'000   | 30'005.00                         | 8.5000% | 28'432.00                                     | 8.0544% |
| 353'100   | 30'013.50                         | 8.5000% | 28'440.05                                     | 8.0544% |
| 353'200   | 30'022.00                         | 8.5000% | 28'450.80                                     | 8.0552% |
| 353'300   | 30'030.50                         | 8.5000% | 28'458.85                                     | 8.0552% |
| 353'400   | 30'039.00                         | 8.5000% | 28'469.60                                     | 8.0559% |
| 353'500   | 30'047.50                         | 8.5000% | 28'477.65                                     | 8.0559% |
| 353'600   | 30'056.00                         | 8.5000% | 28'488.40                                     | 8.0567% |
| 353'700   | 30'064.50                         | 8.5000% | 28'496.45                                     | 8.0567% |
| 353'800   | 30'073.00                         | 8.5000% | 28'507.20                                     | 8.0574% |
| 353'900   | 30'081.50                         | 8.5000% | 28'515.25                                     | 8.0574% |
| 354'000   | 30'090.00                         | 8.5000% | 28'526.00                                     | 8.0582% |
| 354'100   | 30'098.50                         | 8.5000% | 28'534.05                                     | 8.0582% |
| 354'200   | 30'107.00                         | 8.5000% | 28'544.80                                     | 8.0589% |
| 354'300   | 30'115.50                         | 8.5000% | 28'552.85                                     | 8.0589% |
| 354'400   | 30'124.00                         | 8.5000% | 28'563.60                                     | 8.0597% |
| 354'500   | 30'132.50                         | 8.5000% | 28'571.65                                     | 8.0597% |
| 354'600   | 30'141.00                         | 8.5000% | 28'582.40                                     | 8.0605% |
| 354'700   | 30'149.50                         | 8.5000% | 28'590.45                                     | 8.0605% |
| 354'800   | 30'158.00                         | 8.5000% | 28'601.20                                     | 8.0612% |
| 354'900   | 30'166.50                         | 8.5000% | 28'609.25                                     | 8.0612% |



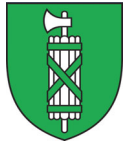
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 355'000   | 30'175.00                         | 8.5000% | 28'620.00                                     | 8.0620% |
| 355'100   | 30'183.50                         | 8.5000% | 28'628.05                                     | 8.0620% |
| 355'200   | 30'192.00                         | 8.5000% | 28'638.80                                     | 8.0627% |
| 355'300   | 30'200.50                         | 8.5000% | 28'646.85                                     | 8.0627% |
| 355'400   | 30'209.00                         | 8.5000% | 28'657.60                                     | 8.0635% |
| 355'500   | 30'217.50                         | 8.5000% | 28'665.65                                     | 8.0635% |
| 355'600   | 30'226.00                         | 8.5000% | 28'676.40                                     | 8.0642% |
| 355'700   | 30'234.50                         | 8.5000% | 28'684.45                                     | 8.0642% |
| 355'800   | 30'243.00                         | 8.5000% | 28'695.20                                     | 8.0650% |
| 355'900   | 30'251.50                         | 8.5000% | 28'703.25                                     | 8.0650% |
| 356'000   | 30'260.00                         | 8.5000% | 28'714.00                                     | 8.0657% |
| 356'100   | 30'268.50                         | 8.5000% | 28'722.05                                     | 8.0657% |
| 356'200   | 30'277.00                         | 8.5000% | 28'732.80                                     | 8.0665% |
| 356'300   | 30'285.50                         | 8.5000% | 28'740.85                                     | 8.0665% |
| 356'400   | 30'294.00                         | 8.5000% | 28'751.60                                     | 8.0672% |
| 356'500   | 30'302.50                         | 8.5000% | 28'759.65                                     | 8.0672% |
| 356'600   | 30'311.00                         | 8.5000% | 28'770.40                                     | 8.0680% |
| 356'700   | 30'319.50                         | 8.5000% | 28'778.45                                     | 8.0680% |
| 356'800   | 30'328.00                         | 8.5000% | 28'789.20                                     | 8.0687% |
| 356'900   | 30'336.50                         | 8.5000% | 28'797.25                                     | 8.0687% |
| 357'000   | 30'345.00                         | 8.5000% | 28'808.00                                     | 8.0695% |
| 357'100   | 30'353.50                         | 8.5000% | 28'816.05                                     | 8.0695% |
| 357'200   | 30'362.00                         | 8.5000% | 28'826.80                                     | 8.0702% |
| 357'300   | 30'370.50                         | 8.5000% | 28'834.85                                     | 8.0702% |
| 357'400   | 30'379.00                         | 8.5000% | 28'845.60                                     | 8.0710% |
| 357'500   | 30'387.50                         | 8.5000% | 28'853.65                                     | 8.0710% |
| 357'600   | 30'396.00                         | 8.5000% | 28'864.40                                     | 8.0717% |
| 357'700   | 30'404.50                         | 8.5000% | 28'872.45                                     | 8.0717% |
| 357'800   | 30'413.00                         | 8.5000% | 28'883.20                                     | 8.0724% |
| 357'900   | 30'421.50                         | 8.5000% | 28'891.25                                     | 8.0724% |
| 358'000   | 30'430.00                         | 8.5000% | 28'902.00                                     | 8.0732% |
| 358'100   | 30'438.50                         | 8.5000% | 28'910.05                                     | 8.0732% |
| 358'200   | 30'447.00                         | 8.5000% | 28'920.80                                     | 8.0739% |
| 358'300   | 30'455.50                         | 8.5000% | 28'928.85                                     | 8.0739% |
| 358'400   | 30'464.00                         | 8.5000% | 28'939.60                                     | 8.0747% |
| 358'500   | 30'472.50                         | 8.5000% | 28'947.65                                     | 8.0747% |
| 358'600   | 30'481.00                         | 8.5000% | 28'958.40                                     | 8.0754% |
| 358'700   | 30'489.50                         | 8.5000% | 28'966.50                                     | 8.0754% |
| 358'800   | 30'498.00                         | 8.5000% | 28'977.20                                     | 8.0761% |
| 358'900   | 30'506.50                         | 8.5000% | 28'985.30                                     | 8.0761% |
| 359'000   | 30'515.00                         | 8.5000% | 28'996.00                                     | 8.0769% |
| 359'100   | 30'523.50                         | 8.5000% | 29'004.10                                     | 8.0769% |
| 359'200   | 30'532.00                         | 8.5000% | 29'014.80                                     | 8.0776% |
| 359'300   | 30'540.50                         | 8.5000% | 29'022.90                                     | 8.0776% |
| 359'400   | 30'549.00                         | 8.5000% | 29'033.60                                     | 8.0784% |
| 359'500   | 30'557.50                         | 8.5000% | 29'041.70                                     | 8.0784% |
| 359'600   | 30'566.00                         | 8.5000% | 29'052.40                                     | 8.0791% |
| 359'700   | 30'574.50                         | 8.5000% | 29'060.50                                     | 8.0791% |
| 359'800   | 30'583.00                         | 8.5000% | 29'071.20                                     | 8.0798% |
| 359'900   | 30'591.50                         | 8.5000% | 29'079.30                                     | 8.0798% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 360'000   | 30'600.00                         | 8.5000% | 29'090.00                                     | 8.0806% |
| 360'100   | 30'608.50                         | 8.5000% | 29'098.10                                     | 8.0806% |
| 360'200   | 30'617.00                         | 8.5000% | 29'108.80                                     | 8.0813% |
| 360'300   | 30'625.50                         | 8.5000% | 29'116.90                                     | 8.0813% |
| 360'400   | 30'634.00                         | 8.5000% | 29'127.60                                     | 8.0820% |
| 360'500   | 30'642.50                         | 8.5000% | 29'135.70                                     | 8.0820% |
| 360'600   | 30'651.00                         | 8.5000% | 29'146.40                                     | 8.0828% |
| 360'700   | 30'659.50                         | 8.5000% | 29'154.50                                     | 8.0828% |
| 360'800   | 30'668.00                         | 8.5000% | 29'165.20                                     | 8.0835% |
| 360'900   | 30'676.50                         | 8.5000% | 29'173.30                                     | 8.0835% |
| 361'000   | 30'685.00                         | 8.5000% | 29'184.00                                     | 8.0842% |
| 361'100   | 30'693.50                         | 8.5000% | 29'192.10                                     | 8.0842% |
| 361'200   | 30'702.00                         | 8.5000% | 29'202.80                                     | 8.0849% |
| 361'300   | 30'710.50                         | 8.5000% | 29'210.90                                     | 8.0849% |
| 361'400   | 30'719.00                         | 8.5000% | 29'221.60                                     | 8.0857% |
| 361'500   | 30'727.50                         | 8.5000% | 29'229.70                                     | 8.0857% |
| 361'600   | 30'736.00                         | 8.5000% | 29'240.40                                     | 8.0864% |
| 361'700   | 30'744.50                         | 8.5000% | 29'248.50                                     | 8.0864% |
| 361'800   | 30'753.00                         | 8.5000% | 29'259.20                                     | 8.0871% |
| 361'900   | 30'761.50                         | 8.5000% | 29'267.30                                     | 8.0871% |
| 362'000   | 30'770.00                         | 8.5000% | 29'278.00                                     | 8.0878% |
| 362'100   | 30'778.50                         | 8.5000% | 29'286.10                                     | 8.0878% |
| 362'200   | 30'787.00                         | 8.5000% | 29'296.80                                     | 8.0886% |
| 362'300   | 30'795.50                         | 8.5000% | 29'304.90                                     | 8.0886% |
| 362'400   | 30'804.00                         | 8.5000% | 29'315.60                                     | 8.0893% |
| 362'500   | 30'812.50                         | 8.5000% | 29'323.70                                     | 8.0893% |
| 362'600   | 30'821.00                         | 8.5000% | 29'334.40                                     | 8.0900% |
| 362'700   | 30'829.50                         | 8.5000% | 29'342.50                                     | 8.0900% |
| 362'800   | 30'838.00                         | 8.5000% | 29'353.20                                     | 8.0907% |
| 362'900   | 30'846.50                         | 8.5000% | 29'361.30                                     | 8.0907% |
| 363'000   | 30'855.00                         | 8.5000% | 29'372.00                                     | 8.0915% |
| 363'100   | 30'863.50                         | 8.5000% | 29'380.10                                     | 8.0915% |
| 363'200   | 30'872.00                         | 8.5000% | 29'390.80                                     | 8.0922% |
| 363'300   | 30'880.50                         | 8.5000% | 29'398.90                                     | 8.0922% |
| 363'400   | 30'889.00                         | 8.5000% | 29'409.60                                     | 8.0929% |
| 363'500   | 30'897.50                         | 8.5000% | 29'417.70                                     | 8.0929% |
| 363'600   | 30'906.00                         | 8.5000% | 29'428.40                                     | 8.0936% |
| 363'700   | 30'914.50                         | 8.5000% | 29'436.50                                     | 8.0936% |
| 363'800   | 30'923.00                         | 8.5000% | 29'447.20                                     | 8.0943% |
| 363'900   | 30'931.50                         | 8.5000% | 29'455.30                                     | 8.0943% |
| 364'000   | 30'940.00                         | 8.5000% | 29'466.00                                     | 8.0951% |
| 364'100   | 30'948.50                         | 8.5000% | 29'474.10                                     | 8.0951% |
| 364'200   | 30'957.00                         | 8.5000% | 29'484.80                                     | 8.0958% |
| 364'300   | 30'965.50                         | 8.5000% | 29'492.90                                     | 8.0958% |
| 364'400   | 30'974.00                         | 8.5000% | 29'503.60                                     | 8.0965% |
| 364'500   | 30'982.50                         | 8.5000% | 29'511.70                                     | 8.0965% |
| 364'600   | 30'991.00                         | 8.5000% | 29'522.40                                     | 8.0972% |
| 364'700   | 30'999.50                         | 8.5000% | 29'530.50                                     | 8.0972% |
| 364'800   | 31'008.00                         | 8.5000% | 29'541.20                                     | 8.0979% |
| 364'900   | 31'016.50                         | 8.5000% | 29'549.30                                     | 8.0979% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 365'000   | 31'025.00                         | 8.5000% | 29'560.00                                     | 8.0986% |
| 365'100   | 31'033.50                         | 8.5000% | 29'568.10                                     | 8.0986% |
| 365'200   | 31'042.00                         | 8.5000% | 29'578.80                                     | 8.0993% |
| 365'300   | 31'050.50                         | 8.5000% | 29'586.90                                     | 8.0993% |
| 365'400   | 31'059.00                         | 8.5000% | 29'597.60                                     | 8.1001% |
| 365'500   | 31'067.50                         | 8.5000% | 29'605.70                                     | 8.1001% |
| 365'600   | 31'076.00                         | 8.5000% | 29'616.40                                     | 8.1008% |
| 365'700   | 31'084.50                         | 8.5000% | 29'624.50                                     | 8.1008% |
| 365'800   | 31'093.00                         | 8.5000% | 29'635.20                                     | 8.1015% |
| 365'900   | 31'101.50                         | 8.5000% | 29'643.30                                     | 8.1015% |
| 366'000   | 31'110.00                         | 8.5000% | 29'654.00                                     | 8.1022% |
| 366'100   | 31'118.50                         | 8.5000% | 29'662.10                                     | 8.1022% |
| 366'200   | 31'127.00                         | 8.5000% | 29'672.80                                     | 8.1029% |
| 366'300   | 31'135.50                         | 8.5000% | 29'680.90                                     | 8.1029% |
| 366'400   | 31'144.00                         | 8.5000% | 29'691.60                                     | 8.1036% |
| 366'500   | 31'152.50                         | 8.5000% | 29'699.70                                     | 8.1036% |
| 366'600   | 31'161.00                         | 8.5000% | 29'710.40                                     | 8.1043% |
| 366'700   | 31'169.50                         | 8.5000% | 29'718.50                                     | 8.1043% |
| 366'800   | 31'178.00                         | 8.5000% | 29'729.20                                     | 8.1050% |
| 366'900   | 31'186.50                         | 8.5000% | 29'737.30                                     | 8.1050% |
| 367'000   | 31'195.00                         | 8.5000% | 29'748.00                                     | 8.1057% |
| 367'100   | 31'203.50                         | 8.5000% | 29'756.10                                     | 8.1057% |
| 367'200   | 31'212.00                         | 8.5000% | 29'766.80                                     | 8.1064% |
| 367'300   | 31'220.50                         | 8.5000% | 29'774.90                                     | 8.1064% |
| 367'400   | 31'229.00                         | 8.5000% | 29'785.60                                     | 8.1071% |
| 367'500   | 31'237.50                         | 8.5000% | 29'793.70                                     | 8.1071% |
| 367'600   | 31'246.00                         | 8.5000% | 29'804.40                                     | 8.1078% |
| 367'700   | 31'254.50                         | 8.5000% | 29'812.50                                     | 8.1078% |
| 367'800   | 31'263.00                         | 8.5000% | 29'823.20                                     | 8.1085% |
| 367'900   | 31'271.50                         | 8.5000% | 29'831.30                                     | 8.1085% |
| 368'000   | 31'280.00                         | 8.5000% | 29'842.00                                     | 8.1092% |
| 368'100   | 31'288.50                         | 8.5000% | 29'850.10                                     | 8.1092% |
| 368'200   | 31'297.00                         | 8.5000% | 29'860.80                                     | 8.1099% |
| 368'300   | 31'305.50                         | 8.5000% | 29'868.90                                     | 8.1099% |
| 368'400   | 31'314.00                         | 8.5000% | 29'879.60                                     | 8.1106% |
| 368'500   | 31'322.50                         | 8.5000% | 29'887.70                                     | 8.1106% |
| 368'600   | 31'331.00                         | 8.5000% | 29'898.40                                     | 8.1113% |
| 368'700   | 31'339.50                         | 8.5000% | 29'906.50                                     | 8.1113% |
| 368'800   | 31'348.00                         | 8.5000% | 29'917.20                                     | 8.1120% |
| 368'900   | 31'356.50                         | 8.5000% | 29'925.30                                     | 8.1120% |
| 369'000   | 31'365.00                         | 8.5000% | 29'936.00                                     | 8.1127% |
| 369'100   | 31'373.50                         | 8.5000% | 29'944.10                                     | 8.1127% |
| 369'200   | 31'382.00                         | 8.5000% | 29'954.80                                     | 8.1134% |
| 369'300   | 31'390.50                         | 8.5000% | 29'962.90                                     | 8.1134% |
| 369'400   | 31'399.00                         | 8.5000% | 29'973.60                                     | 8.1141% |
| 369'500   | 31'407.50                         | 8.5000% | 29'981.70                                     | 8.1141% |
| 369'600   | 31'416.00                         | 8.5000% | 29'992.40                                     | 8.1148% |
| 369'700   | 31'424.50                         | 8.5000% | 30'000.50                                     | 8.1148% |
| 369'800   | 31'433.00                         | 8.5000% | 30'011.20                                     | 8.1155% |
| 369'900   | 31'441.50                         | 8.5000% | 30'019.30                                     | 8.1155% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 370'000   | 31'450.00                         | 8.5000% | 30'030.00                                     | 8.1162% |
| 370'100   | 31'458.50                         | 8.5000% | 30'038.10                                     | 8.1162% |
| 370'200   | 31'467.00                         | 8.5000% | 30'048.80                                     | 8.1169% |
| 370'300   | 31'475.50                         | 8.5000% | 30'056.90                                     | 8.1169% |
| 370'400   | 31'484.00                         | 8.5000% | 30'067.60                                     | 8.1176% |
| 370'500   | 31'492.50                         | 8.5000% | 30'075.70                                     | 8.1176% |
| 370'600   | 31'501.00                         | 8.5000% | 30'086.40                                     | 8.1183% |
| 370'700   | 31'509.50                         | 8.5000% | 30'094.50                                     | 8.1183% |
| 370'800   | 31'518.00                         | 8.5000% | 30'105.20                                     | 8.1190% |
| 370'900   | 31'526.50                         | 8.5000% | 30'113.30                                     | 8.1190% |
| 371'000   | 31'535.00                         | 8.5000% | 30'124.00                                     | 8.1197% |
| 371'100   | 31'543.50                         | 8.5000% | 30'132.10                                     | 8.1197% |
| 371'200   | 31'552.00                         | 8.5000% | 30'142.80                                     | 8.1204% |
| 371'300   | 31'560.50                         | 8.5000% | 30'150.90                                     | 8.1204% |
| 371'400   | 31'569.00                         | 8.5000% | 30'161.60                                     | 8.1211% |
| 371'500   | 31'577.50                         | 8.5000% | 30'169.70                                     | 8.1211% |
| 371'600   | 31'586.00                         | 8.5000% | 30'180.40                                     | 8.1217% |
| 371'700   | 31'594.50                         | 8.5000% | 30'188.50                                     | 8.1217% |
| 371'800   | 31'603.00                         | 8.5000% | 30'199.20                                     | 8.1224% |
| 371'900   | 31'611.50                         | 8.5000% | 30'207.30                                     | 8.1224% |
| 372'000   | 31'620.00                         | 8.5000% | 30'218.00                                     | 8.1231% |
| 372'100   | 31'628.50                         | 8.5000% | 30'226.10                                     | 8.1231% |
| 372'200   | 31'637.00                         | 8.5000% | 30'236.80                                     | 8.1238% |
| 372'300   | 31'645.50                         | 8.5000% | 30'244.90                                     | 8.1238% |
| 372'400   | 31'654.00                         | 8.5000% | 30'255.60                                     | 8.1245% |
| 372'500   | 31'662.50                         | 8.5000% | 30'263.70                                     | 8.1245% |
| 372'600   | 31'671.00                         | 8.5000% | 30'274.40                                     | 8.1252% |
| 372'700   | 31'679.50                         | 8.5000% | 30'282.55                                     | 8.1252% |
| 372'800   | 31'688.00                         | 8.5000% | 30'293.20                                     | 8.1259% |
| 372'900   | 31'696.50                         | 8.5000% | 30'301.35                                     | 8.1259% |
| 373'000   | 31'705.00                         | 8.5000% | 30'312.00                                     | 8.1265% |
| 373'100   | 31'713.50                         | 8.5000% | 30'320.15                                     | 8.1265% |
| 373'200   | 31'722.00                         | 8.5000% | 30'330.80                                     | 8.1272% |
| 373'300   | 31'730.50                         | 8.5000% | 30'338.95                                     | 8.1272% |
| 373'400   | 31'739.00                         | 8.5000% | 30'349.60                                     | 8.1279% |
| 373'500   | 31'747.50                         | 8.5000% | 30'357.75                                     | 8.1279% |
| 373'600   | 31'756.00                         | 8.5000% | 30'368.40                                     | 8.1286% |
| 373'700   | 31'764.50                         | 8.5000% | 30'376.55                                     | 8.1286% |
| 373'800   | 31'773.00                         | 8.5000% | 30'387.20                                     | 8.1293% |
| 373'900   | 31'781.50                         | 8.5000% | 30'395.35                                     | 8.1293% |
| 374'000   | 31'790.00                         | 8.5000% | 30'406.00                                     | 8.1299% |
| 374'100   | 31'798.50                         | 8.5000% | 30'414.15                                     | 8.1299% |
| 374'200   | 31'807.00                         | 8.5000% | 30'424.80                                     | 8.1306% |
| 374'300   | 31'815.50                         | 8.5000% | 30'432.95                                     | 8.1306% |
| 374'400   | 31'824.00                         | 8.5000% | 30'443.60                                     | 8.1313% |
| 374'500   | 31'832.50                         | 8.5000% | 30'451.75                                     | 8.1313% |
| 374'600   | 31'841.00                         | 8.5000% | 30'462.40                                     | 8.1320% |
| 374'700   | 31'849.50                         | 8.5000% | 30'470.55                                     | 8.1320% |
| 374'800   | 31'858.00                         | 8.5000% | 30'481.20                                     | 8.1327% |
| 374'900   | 31'866.50                         | 8.5000% | 30'489.35                                     | 8.1327% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 375'000   | 31'875.00                         | 8.5000% | 30'500.00                                     | 8.1333% |
| 375'100   | 31'883.50                         | 8.5000% | 30'508.15                                     | 8.1333% |
| 375'200   | 31'892.00                         | 8.5000% | 30'518.80                                     | 8.1340% |
| 375'300   | 31'900.50                         | 8.5000% | 30'526.95                                     | 8.1340% |
| 375'400   | 31'909.00                         | 8.5000% | 30'537.60                                     | 8.1347% |
| 375'500   | 31'917.50                         | 8.5000% | 30'545.75                                     | 8.1347% |
| 375'600   | 31'926.00                         | 8.5000% | 30'556.40                                     | 8.1354% |
| 375'700   | 31'934.50                         | 8.5000% | 30'564.55                                     | 8.1354% |
| 375'800   | 31'943.00                         | 8.5000% | 30'575.20                                     | 8.1360% |
| 375'900   | 31'951.50                         | 8.5000% | 30'583.35                                     | 8.1360% |
| 376'000   | 31'960.00                         | 8.5000% | 30'594.00                                     | 8.1367% |
| 376'100   | 31'968.50                         | 8.5000% | 30'602.15                                     | 8.1367% |
| 376'200   | 31'977.00                         | 8.5000% | 30'612.80                                     | 8.1374% |
| 376'300   | 31'985.50                         | 8.5000% | 30'620.95                                     | 8.1374% |
| 376'400   | 31'994.00                         | 8.5000% | 30'631.60                                     | 8.1380% |
| 376'500   | 32'002.50                         | 8.5000% | 30'639.75                                     | 8.1380% |
| 376'600   | 32'011.00                         | 8.5000% | 30'650.40                                     | 8.1387% |
| 376'700   | 32'019.50                         | 8.5000% | 30'658.55                                     | 8.1387% |
| 376'800   | 32'028.00                         | 8.5000% | 30'669.20                                     | 8.1394% |
| 376'900   | 32'036.50                         | 8.5000% | 30'677.35                                     | 8.1394% |
| 377'000   | 32'045.00                         | 8.5000% | 30'688.00                                     | 8.1401% |
| 377'100   | 32'053.50                         | 8.5000% | 30'696.15                                     | 8.1401% |
| 377'200   | 32'062.00                         | 8.5000% | 30'706.80                                     | 8.1407% |
| 377'300   | 32'070.50                         | 8.5000% | 30'714.95                                     | 8.1407% |
| 377'400   | 32'079.00                         | 8.5000% | 30'725.60                                     | 8.1414% |
| 377'500   | 32'087.50                         | 8.5000% | 30'733.75                                     | 8.1414% |
| 377'600   | 32'096.00                         | 8.5000% | 30'744.40                                     | 8.1421% |
| 377'700   | 32'104.50                         | 8.5000% | 30'752.55                                     | 8.1421% |
| 377'800   | 32'113.00                         | 8.5000% | 30'763.20                                     | 8.1427% |
| 377'900   | 32'121.50                         | 8.5000% | 30'771.35                                     | 8.1427% |
| 378'000   | 32'130.00                         | 8.5000% | 30'782.00                                     | 8.1434% |
| 378'100   | 32'138.50                         | 8.5000% | 30'790.15                                     | 8.1434% |
| 378'200   | 32'147.00                         | 8.5000% | 30'800.80                                     | 8.1441% |
| 378'300   | 32'155.50                         | 8.5000% | 30'808.95                                     | 8.1441% |
| 378'400   | 32'164.00                         | 8.5000% | 30'819.60                                     | 8.1447% |
| 378'500   | 32'172.50                         | 8.5000% | 30'827.75                                     | 8.1447% |
| 378'600   | 32'181.00                         | 8.5000% | 30'838.40                                     | 8.1454% |
| 378'700   | 32'189.50                         | 8.5000% | 30'846.55                                     | 8.1454% |
| 378'800   | 32'198.00                         | 8.5000% | 30'857.20                                     | 8.1460% |
| 378'900   | 32'206.50                         | 8.5000% | 30'865.35                                     | 8.1460% |
| 379'000   | 32'215.00                         | 8.5000% | 30'876.00                                     | 8.1467% |
| 379'100   | 32'223.50                         | 8.5000% | 30'884.15                                     | 8.1467% |
| 379'200   | 32'232.00                         | 8.5000% | 30'894.80                                     | 8.1474% |
| 379'300   | 32'240.50                         | 8.5000% | 30'902.95                                     | 8.1474% |
| 379'400   | 32'249.00                         | 8.5000% | 30'913.60                                     | 8.1480% |
| 379'500   | 32'257.50                         | 8.5000% | 30'921.75                                     | 8.1480% |
| 379'600   | 32'266.00                         | 8.5000% | 30'932.40                                     | 8.1487% |
| 379'700   | 32'274.50                         | 8.5000% | 30'940.55                                     | 8.1487% |
| 379'800   | 32'283.00                         | 8.5000% | 30'951.20                                     | 8.1493% |
| 379'900   | 32'291.50                         | 8.5000% | 30'959.35                                     | 8.1493% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 380'000   | 32'300.00                         | 8.5000% | 30'970.00                                     | 8.1500% |
| 380'100   | 32'308.50                         | 8.5000% | 30'978.15                                     | 8.1500% |
| 380'200   | 32'317.00                         | 8.5000% | 30'988.80                                     | 8.1507% |
| 380'300   | 32'325.50                         | 8.5000% | 30'996.95                                     | 8.1507% |
| 380'400   | 32'334.00                         | 8.5000% | 31'007.60                                     | 8.1513% |
| 380'500   | 32'342.50                         | 8.5000% | 31'015.75                                     | 8.1513% |
| 380'600   | 32'351.00                         | 8.5000% | 31'026.40                                     | 8.1520% |
| 380'700   | 32'359.50                         | 8.5000% | 31'034.55                                     | 8.1520% |
| 380'800   | 32'368.00                         | 8.5000% | 31'045.20                                     | 8.1526% |
| 380'900   | 32'376.50                         | 8.5000% | 31'053.35                                     | 8.1526% |
| 381'000   | 32'385.00                         | 8.5000% | 31'064.00                                     | 8.1533% |
| 381'100   | 32'393.50                         | 8.5000% | 31'072.15                                     | 8.1533% |
| 381'200   | 32'402.00                         | 8.5000% | 31'082.80                                     | 8.1539% |
| 381'300   | 32'410.50                         | 8.5000% | 31'090.95                                     | 8.1539% |
| 381'400   | 32'419.00                         | 8.5000% | 31'101.60                                     | 8.1546% |
| 381'500   | 32'427.50                         | 8.5000% | 31'109.75                                     | 8.1546% |
| 381'600   | 32'436.00                         | 8.5000% | 31'120.40                                     | 8.1552% |
| 381'700   | 32'444.50                         | 8.5000% | 31'128.55                                     | 8.1552% |
| 381'800   | 32'453.00                         | 8.5000% | 31'139.20                                     | 8.1559% |
| 381'900   | 32'461.50                         | 8.5000% | 31'147.35                                     | 8.1559% |
| 382'000   | 32'470.00                         | 8.5000% | 31'158.00                                     | 8.1565% |
| 382'100   | 32'478.50                         | 8.5000% | 31'166.15                                     | 8.1565% |
| 382'200   | 32'487.00                         | 8.5000% | 31'176.80                                     | 8.1572% |
| 382'300   | 32'495.50                         | 8.5000% | 31'184.95                                     | 8.1572% |
| 382'400   | 32'504.00                         | 8.5000% | 31'195.60                                     | 8.1578% |
| 382'500   | 32'512.50                         | 8.5000% | 31'203.75                                     | 8.1578% |
| 382'600   | 32'521.00                         | 8.5000% | 31'214.40                                     | 8.1585% |
| 382'700   | 32'529.50                         | 8.5000% | 31'222.55                                     | 8.1585% |
| 382'800   | 32'538.00                         | 8.5000% | 31'233.20                                     | 8.1591% |
| 382'900   | 32'546.50                         | 8.5000% | 31'241.35                                     | 8.1591% |
| 383'000   | 32'555.00                         | 8.5000% | 31'252.00                                     | 8.1598% |
| 383'100   | 32'563.50                         | 8.5000% | 31'260.15                                     | 8.1598% |
| 383'200   | 32'572.00                         | 8.5000% | 31'270.80                                     | 8.1604% |
| 383'300   | 32'580.50                         | 8.5000% | 31'278.95                                     | 8.1604% |
| 383'400   | 32'589.00                         | 8.5000% | 31'289.60                                     | 8.1611% |
| 383'500   | 32'597.50                         | 8.5000% | 31'297.75                                     | 8.1611% |
| 383'600   | 32'606.00                         | 8.5000% | 31'308.40                                     | 8.1617% |
| 383'700   | 32'614.50                         | 8.5000% | 31'316.55                                     | 8.1617% |
| 383'800   | 32'623.00                         | 8.5000% | 31'327.20                                     | 8.1624% |
| 383'900   | 32'631.50                         | 8.5000% | 31'335.35                                     | 8.1624% |
| 384'000   | 32'640.00                         | 8.5000% | 31'346.00                                     | 8.1630% |
| 384'100   | 32'648.50                         | 8.5000% | 31'354.15                                     | 8.1630% |
| 384'200   | 32'657.00                         | 8.5000% | 31'364.80                                     | 8.1637% |
| 384'300   | 32'665.50                         | 8.5000% | 31'372.95                                     | 8.1637% |
| 384'400   | 32'674.00                         | 8.5000% | 31'383.60                                     | 8.1643% |
| 384'500   | 32'682.50                         | 8.5000% | 31'391.75                                     | 8.1643% |
| 384'600   | 32'691.00                         | 8.5000% | 31'402.40                                     | 8.1650% |
| 384'700   | 32'699.50                         | 8.5000% | 31'410.55                                     | 8.1650% |
| 384'800   | 32'708.00                         | 8.5000% | 31'421.20                                     | 8.1656% |
| 384'900   | 32'716.50                         | 8.5000% | 31'429.35                                     | 8.1656% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 385'000   | 32'725.00                         | 8.5000% | 31'440.00                                     | 8.1662% |
| 385'100   | 32'733.50                         | 8.5000% | 31'448.15                                     | 8.1662% |
| 385'200   | 32'742.00                         | 8.5000% | 31'458.80                                     | 8.1669% |
| 385'300   | 32'750.50                         | 8.5000% | 31'466.95                                     | 8.1669% |
| 385'400   | 32'759.00                         | 8.5000% | 31'477.60                                     | 8.1675% |
| 385'500   | 32'767.50                         | 8.5000% | 31'485.75                                     | 8.1675% |
| 385'600   | 32'776.00                         | 8.5000% | 31'496.40                                     | 8.1682% |
| 385'700   | 32'784.50                         | 8.5000% | 31'504.55                                     | 8.1682% |
| 385'800   | 32'793.00                         | 8.5000% | 31'515.20                                     | 8.1688% |
| 385'900   | 32'801.50                         | 8.5000% | 31'523.35                                     | 8.1688% |
| 386'000   | 32'810.00                         | 8.5000% | 31'534.00                                     | 8.1694% |
| 386'100   | 32'818.50                         | 8.5000% | 31'542.15                                     | 8.1694% |
| 386'200   | 32'827.00                         | 8.5000% | 31'552.80                                     | 8.1701% |
| 386'300   | 32'835.50                         | 8.5000% | 31'560.95                                     | 8.1701% |
| 386'400   | 32'844.00                         | 8.5000% | 31'571.60                                     | 8.1707% |
| 386'500   | 32'852.50                         | 8.5000% | 31'579.75                                     | 8.1707% |
| 386'600   | 32'861.00                         | 8.5000% | 31'590.40                                     | 8.1713% |
| 386'700   | 32'869.50                         | 8.5000% | 31'598.55                                     | 8.1713% |
| 386'800   | 32'878.00                         | 8.5000% | 31'609.20                                     | 8.1720% |
| 386'900   | 32'886.50                         | 8.5000% | 31'617.35                                     | 8.1720% |
| 387'000   | 32'895.00                         | 8.5000% | 31'628.00                                     | 8.1726% |
| 387'100   | 32'903.50                         | 8.5000% | 31'636.15                                     | 8.1726% |
| 387'200   | 32'912.00                         | 8.5000% | 31'646.80                                     | 8.1732% |
| 387'300   | 32'920.50                         | 8.5000% | 31'654.95                                     | 8.1732% |
| 387'400   | 32'929.00                         | 8.5000% | 31'665.60                                     | 8.1739% |
| 387'500   | 32'937.50                         | 8.5000% | 31'673.75                                     | 8.1739% |
| 387'600   | 32'946.00                         | 8.5000% | 31'684.40                                     | 8.1745% |
| 387'700   | 32'954.50                         | 8.5000% | 31'692.55                                     | 8.1745% |
| 387'800   | 32'963.00                         | 8.5000% | 31'703.20                                     | 8.1751% |
| 387'900   | 32'971.50                         | 8.5000% | 31'711.40                                     | 8.1751% |
| 388'000   | 32'980.00                         | 8.5000% | 31'722.00                                     | 8.1758% |
| 388'100   | 32'988.50                         | 8.5000% | 31'730.20                                     | 8.1758% |
| 388'200   | 32'997.00                         | 8.5000% | 31'740.80                                     | 8.1764% |
| 388'300   | 33'005.50                         | 8.5000% | 31'749.00                                     | 8.1764% |
| 388'400   | 33'014.00                         | 8.5000% | 31'759.60                                     | 8.1770% |
| 388'500   | 33'022.50                         | 8.5000% | 31'767.80                                     | 8.1770% |
| 388'600   | 33'031.00                         | 8.5000% | 31'778.40                                     | 8.1777% |
| 388'700   | 33'039.50                         | 8.5000% | 31'786.60                                     | 8.1777% |
| 388'800   | 33'048.00                         | 8.5000% | 31'797.20                                     | 8.1783% |
| 388'900   | 33'056.50                         | 8.5000% | 31'805.40                                     | 8.1783% |
| 389'000   | 33'065.00                         | 8.5000% | 31'816.00                                     | 8.1789% |
| 389'100   | 33'073.50                         | 8.5000% | 31'824.20                                     | 8.1789% |
| 389'200   | 33'082.00                         | 8.5000% | 31'834.80                                     | 8.1795% |
| 389'300   | 33'090.50                         | 8.5000% | 31'843.00                                     | 8.1795% |
| 389'400   | 33'099.00                         | 8.5000% | 31'853.60                                     | 8.1802% |
| 389'500   | 33'107.50                         | 8.5000% | 31'861.80                                     | 8.1802% |
| 389'600   | 33'116.00                         | 8.5000% | 31'872.40                                     | 8.1808% |
| 389'700   | 33'124.50                         | 8.5000% | 31'880.60                                     | 8.1808% |
| 389'800   | 33'133.00                         | 8.5000% | 31'891.20                                     | 8.1814% |
| 389'900   | 33'141.50                         | 8.5000% | 31'899.40                                     | 8.1814% |



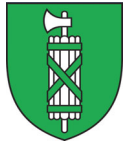
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 390'000   | 33'150.00                         | 8.5000% | 31'910.00                                     | 8.1821% |
| 390'100   | 33'158.50                         | 8.5000% | 31'918.20                                     | 8.1821% |
| 390'200   | 33'167.00                         | 8.5000% | 31'928.80                                     | 8.1827% |
| 390'300   | 33'175.50                         | 8.5000% | 31'937.00                                     | 8.1827% |
| 390'400   | 33'184.00                         | 8.5000% | 31'947.60                                     | 8.1833% |
| 390'500   | 33'192.50                         | 8.5000% | 31'955.80                                     | 8.1833% |
| 390'600   | 33'201.00                         | 8.5000% | 31'966.40                                     | 8.1839% |
| 390'700   | 33'209.50                         | 8.5000% | 31'974.60                                     | 8.1839% |
| 390'800   | 33'218.00                         | 8.5000% | 31'985.20                                     | 8.1845% |
| 390'900   | 33'226.50                         | 8.5000% | 31'993.40                                     | 8.1845% |
| 391'000   | 33'235.00                         | 8.5000% | 32'004.00                                     | 8.1852% |
| 391'100   | 33'243.50                         | 8.5000% | 32'012.20                                     | 8.1852% |
| 391'200   | 33'252.00                         | 8.5000% | 32'022.80                                     | 8.1858% |
| 391'300   | 33'260.50                         | 8.5000% | 32'031.00                                     | 8.1858% |
| 391'400   | 33'269.00                         | 8.5000% | 32'041.60                                     | 8.1864% |
| 391'500   | 33'277.50                         | 8.5000% | 32'049.80                                     | 8.1864% |
| 391'600   | 33'286.00                         | 8.5000% | 32'060.40                                     | 8.1870% |
| 391'700   | 33'294.50                         | 8.5000% | 32'068.60                                     | 8.1870% |
| 391'800   | 33'303.00                         | 8.5000% | 32'079.20                                     | 8.1876% |
| 391'900   | 33'311.50                         | 8.5000% | 32'087.40                                     | 8.1876% |
| 392'000   | 33'320.00                         | 8.5000% | 32'098.00                                     | 8.1883% |
| 392'100   | 33'328.50                         | 8.5000% | 32'106.20                                     | 8.1883% |
| 392'200   | 33'337.00                         | 8.5000% | 32'116.80                                     | 8.1889% |
| 392'300   | 33'345.50                         | 8.5000% | 32'125.00                                     | 8.1889% |
| 392'400   | 33'354.00                         | 8.5000% | 32'135.60                                     | 8.1895% |
| 392'500   | 33'362.50                         | 8.5000% | 32'143.80                                     | 8.1895% |
| 392'600   | 33'371.00                         | 8.5000% | 32'154.40                                     | 8.1901% |
| 392'700   | 33'379.50                         | 8.5000% | 32'162.60                                     | 8.1901% |
| 392'800   | 33'388.00                         | 8.5000% | 32'173.20                                     | 8.1907% |
| 392'900   | 33'396.50                         | 8.5000% | 32'181.40                                     | 8.1907% |
| 393'000   | 33'405.00                         | 8.5000% | 32'192.00                                     | 8.1913% |
| 393'100   | 33'413.50                         | 8.5000% | 32'200.20                                     | 8.1913% |
| 393'200   | 33'422.00                         | 8.5000% | 32'210.80                                     | 8.1920% |
| 393'300   | 33'430.50                         | 8.5000% | 32'219.00                                     | 8.1920% |
| 393'400   | 33'439.00                         | 8.5000% | 32'229.60                                     | 8.1926% |
| 393'500   | 33'447.50                         | 8.5000% | 32'237.80                                     | 8.1926% |
| 393'600   | 33'456.00                         | 8.5000% | 32'248.40                                     | 8.1932% |
| 393'700   | 33'464.50                         | 8.5000% | 32'256.60                                     | 8.1932% |
| 393'800   | 33'473.00                         | 8.5000% | 32'267.20                                     | 8.1938% |
| 393'900   | 33'481.50                         | 8.5000% | 32'275.40                                     | 8.1938% |
| 394'000   | 33'490.00                         | 8.5000% | 32'286.00                                     | 8.1944% |
| 394'100   | 33'498.50                         | 8.5000% | 32'294.20                                     | 8.1944% |
| 394'200   | 33'507.00                         | 8.5000% | 32'304.80                                     | 8.1950% |
| 394'300   | 33'515.50                         | 8.5000% | 32'313.00                                     | 8.1950% |
| 394'400   | 33'524.00                         | 8.5000% | 32'323.60                                     | 8.1956% |
| 394'500   | 33'532.50                         | 8.5000% | 32'331.80                                     | 8.1956% |
| 394'600   | 33'541.00                         | 8.5000% | 32'342.40                                     | 8.1962% |
| 394'700   | 33'549.50                         | 8.5000% | 32'350.60                                     | 8.1962% |
| 394'800   | 33'558.00                         | 8.5000% | 32'361.20                                     | 8.1969% |
| 394'900   | 33'566.50                         | 8.5000% | 32'369.40                                     | 8.1969% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 395'000   | 33'575.00                         | 8.5000% | 32'380.00                                     | 8.1975% |
| 395'100   | 33'583.50                         | 8.5000% | 32'388.20                                     | 8.1975% |
| 395'200   | 33'592.00                         | 8.5000% | 32'398.80                                     | 8.1981% |
| 395'300   | 33'600.50                         | 8.5000% | 32'407.00                                     | 8.1981% |
| 395'400   | 33'609.00                         | 8.5000% | 32'417.60                                     | 8.1987% |
| 395'500   | 33'617.50                         | 8.5000% | 32'425.80                                     | 8.1987% |
| 395'600   | 33'626.00                         | 8.5000% | 32'436.40                                     | 8.1993% |
| 395'700   | 33'634.50                         | 8.5000% | 32'444.60                                     | 8.1993% |
| 395'800   | 33'643.00                         | 8.5000% | 32'455.20                                     | 8.1999% |
| 395'900   | 33'651.50                         | 8.5000% | 32'463.40                                     | 8.1999% |
| 396'000   | 33'660.00                         | 8.5000% | 32'474.00                                     | 8.2005% |
| 396'100   | 33'668.50                         | 8.5000% | 32'482.20                                     | 8.2005% |
| 396'200   | 33'677.00                         | 8.5000% | 32'492.80                                     | 8.2011% |
| 396'300   | 33'685.50                         | 8.5000% | 32'501.00                                     | 8.2011% |
| 396'400   | 33'694.00                         | 8.5000% | 32'511.60                                     | 8.2017% |
| 396'500   | 33'702.50                         | 8.5000% | 32'519.80                                     | 8.2017% |
| 396'600   | 33'711.00                         | 8.5000% | 32'530.40                                     | 8.2023% |
| 396'700   | 33'719.50                         | 8.5000% | 32'538.60                                     | 8.2023% |
| 396'800   | 33'728.00                         | 8.5000% | 32'549.20                                     | 8.2029% |
| 396'900   | 33'736.50                         | 8.5000% | 32'557.40                                     | 8.2029% |
| 397'000   | 33'745.00                         | 8.5000% | 32'568.00                                     | 8.2035% |
| 397'100   | 33'753.50                         | 8.5000% | 32'576.20                                     | 8.2035% |
| 397'200   | 33'762.00                         | 8.5000% | 32'586.80                                     | 8.2041% |
| 397'300   | 33'770.50                         | 8.5000% | 32'595.00                                     | 8.2041% |
| 397'400   | 33'779.00                         | 8.5000% | 32'605.60                                     | 8.2047% |
| 397'500   | 33'787.50                         | 8.5000% | 32'613.80                                     | 8.2047% |
| 397'600   | 33'796.00                         | 8.5000% | 32'624.40                                     | 8.2053% |
| 397'700   | 33'804.50                         | 8.5000% | 32'632.60                                     | 8.2053% |
| 397'800   | 33'813.00                         | 8.5000% | 32'643.20                                     | 8.2059% |
| 397'900   | 33'821.50                         | 8.5000% | 32'651.40                                     | 8.2059% |
| 398'000   | 33'830.00                         | 8.5000% | 32'662.00                                     | 8.2065% |
| 398'100   | 33'838.50                         | 8.5000% | 32'670.20                                     | 8.2065% |
| 398'200   | 33'847.00                         | 8.5000% | 32'680.80                                     | 8.2071% |
| 398'300   | 33'855.50                         | 8.5000% | 32'689.00                                     | 8.2071% |
| 398'400   | 33'864.00                         | 8.5000% | 32'699.60                                     | 8.2077% |
| 398'500   | 33'872.50                         | 8.5000% | 32'707.80                                     | 8.2077% |
| 398'600   | 33'881.00                         | 8.5000% | 32'718.40                                     | 8.2083% |
| 398'700   | 33'889.50                         | 8.5000% | 32'726.60                                     | 8.2083% |
| 398'800   | 33'898.00                         | 8.5000% | 32'737.20                                     | 8.2089% |
| 398'900   | 33'906.50                         | 8.5000% | 32'745.40                                     | 8.2089% |
| 399'000   | 33'915.00                         | 8.5000% | 32'756.00                                     | 8.2095% |
| 399'100   | 33'923.50                         | 8.5000% | 32'764.20                                     | 8.2095% |
| 399'200   | 33'932.00                         | 8.5000% | 32'774.80                                     | 8.2101% |
| 399'300   | 33'940.50                         | 8.5000% | 32'783.00                                     | 8.2101% |
| 399'400   | 33'949.00                         | 8.5000% | 32'793.60                                     | 8.2107% |
| 399'500   | 33'957.50                         | 8.5000% | 32'801.80                                     | 8.2107% |
| 399'600   | 33'966.00                         | 8.5000% | 32'812.40                                     | 8.2113% |
| 399'700   | 33'974.50                         | 8.5000% | 32'820.60                                     | 8.2113% |
| 399'800   | 33'983.00                         | 8.5000% | 32'831.20                                     | 8.2119% |
| 399'900   | 33'991.50                         | 8.5000% | 32'839.40                                     | 8.2119% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 400'000   | 34'000.00                         | 8.5000% | 32'850.00                                     | 8.2125% |
| 400'100   | 34'008.50                         | 8.5000% | 32'858.20                                     | 8.2125% |
| 400'200   | 34'017.00                         | 8.5000% | 32'868.80                                     | 8.2131% |
| 400'300   | 34'025.50                         | 8.5000% | 32'877.00                                     | 8.2131% |
| 400'400   | 34'034.00                         | 8.5000% | 32'887.60                                     | 8.2137% |
| 400'500   | 34'042.50                         | 8.5000% | 32'895.80                                     | 8.2137% |
| 400'600   | 34'051.00                         | 8.5000% | 32'906.40                                     | 8.2143% |
| 400'700   | 34'059.50                         | 8.5000% | 32'914.60                                     | 8.2143% |
| 400'800   | 34'068.00                         | 8.5000% | 32'925.20                                     | 8.2149% |
| 400'900   | 34'076.50                         | 8.5000% | 32'933.40                                     | 8.2149% |
| 401'000   | 34'085.00                         | 8.5000% | 32'944.00                                     | 8.2155% |
| 401'100   | 34'093.50                         | 8.5000% | 32'952.20                                     | 8.2155% |
| 401'200   | 34'102.00                         | 8.5000% | 32'962.80                                     | 8.2161% |
| 401'300   | 34'110.50                         | 8.5000% | 32'971.00                                     | 8.2161% |
| 401'400   | 34'119.00                         | 8.5000% | 32'981.60                                     | 8.2166% |
| 401'500   | 34'127.50                         | 8.5000% | 32'989.80                                     | 8.2166% |
| 401'600   | 34'136.00                         | 8.5000% | 33'000.40                                     | 8.2172% |
| 401'700   | 34'144.50                         | 8.5000% | 33'008.60                                     | 8.2172% |
| 401'800   | 34'153.00                         | 8.5000% | 33'019.20                                     | 8.2178% |
| 401'900   | 34'161.50                         | 8.5000% | 33'027.40                                     | 8.2178% |
| 402'000   | 34'170.00                         | 8.5000% | 33'038.00                                     | 8.2184% |
| 402'100   | 34'178.50                         | 8.5000% | 33'046.20                                     | 8.2184% |
| 402'200   | 34'187.00                         | 8.5000% | 33'056.80                                     | 8.2190% |
| 402'300   | 34'195.50                         | 8.5000% | 33'065.00                                     | 8.2190% |
| 402'400   | 34'204.00                         | 8.5000% | 33'075.60                                     | 8.2196% |
| 402'500   | 34'212.50                         | 8.5000% | 33'083.80                                     | 8.2196% |
| 402'600   | 34'221.00                         | 8.5000% | 33'094.40                                     | 8.2202% |
| 402'700   | 34'229.50                         | 8.5000% | 33'102.60                                     | 8.2202% |
| 402'800   | 34'238.00                         | 8.5000% | 33'113.20                                     | 8.2208% |
| 402'900   | 34'246.50                         | 8.5000% | 33'121.40                                     | 8.2208% |
| 403'000   | 34'255.00                         | 8.5000% | 33'132.00                                     | 8.2213% |
| 403'100   | 34'263.50                         | 8.5000% | 33'140.20                                     | 8.2213% |
| 403'200   | 34'272.00                         | 8.5000% | 33'150.80                                     | 8.2219% |
| 403'300   | 34'280.50                         | 8.5000% | 33'159.00                                     | 8.2219% |
| 403'400   | 34'289.00                         | 8.5000% | 33'169.60                                     | 8.2225% |
| 403'500   | 34'297.50                         | 8.5000% | 33'177.80                                     | 8.2225% |
| 403'600   | 34'306.00                         | 8.5000% | 33'188.40                                     | 8.2231% |
| 403'700   | 34'314.50                         | 8.5000% | 33'196.60                                     | 8.2231% |
| 403'800   | 34'323.00                         | 8.5000% | 33'207.20                                     | 8.2237% |
| 403'900   | 34'331.50                         | 8.5000% | 33'215.40                                     | 8.2237% |
| 404'000   | 34'340.00                         | 8.5000% | 33'226.00                                     | 8.2243% |
| 404'100   | 34'348.50                         | 8.5000% | 33'234.20                                     | 8.2243% |
| 404'200   | 34'357.00                         | 8.5000% | 33'244.80                                     | 8.2248% |
| 404'300   | 34'365.50                         | 8.5000% | 33'253.00                                     | 8.2248% |
| 404'400   | 34'374.00                         | 8.5000% | 33'263.60                                     | 8.2254% |
| 404'500   | 34'382.50                         | 8.5000% | 33'271.85                                     | 8.2254% |
| 404'600   | 34'391.00                         | 8.5000% | 33'282.40                                     | 8.2260% |
| 404'700   | 34'399.50                         | 8.5000% | 33'290.65                                     | 8.2260% |
| 404'800   | 34'408.00                         | 8.5000% | 33'301.20                                     | 8.2266% |
| 404'900   | 34'416.50                         | 8.5000% | 33'309.45                                     | 8.2266% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 405'000   | 34'425.00                         | 8.5000% | 33'320.00                                     | 8.2272% |
| 405'100   | 34'433.50                         | 8.5000% | 33'328.25                                     | 8.2272% |
| 405'200   | 34'442.00                         | 8.5000% | 33'338.80                                     | 8.2277% |
| 405'300   | 34'450.50                         | 8.5000% | 33'347.05                                     | 8.2277% |
| 405'400   | 34'459.00                         | 8.5000% | 33'357.60                                     | 8.2283% |
| 405'500   | 34'467.50                         | 8.5000% | 33'365.85                                     | 8.2283% |
| 405'600   | 34'476.00                         | 8.5000% | 33'376.40                                     | 8.2289% |
| 405'700   | 34'484.50                         | 8.5000% | 33'384.65                                     | 8.2289% |
| 405'800   | 34'493.00                         | 8.5000% | 33'395.20                                     | 8.2295% |
| 405'900   | 34'501.50                         | 8.5000% | 33'403.45                                     | 8.2295% |
| 406'000   | 34'510.00                         | 8.5000% | 33'414.00                                     | 8.2300% |
| 406'100   | 34'518.50                         | 8.5000% | 33'422.25                                     | 8.2300% |
| 406'200   | 34'527.00                         | 8.5000% | 33'432.80                                     | 8.2306% |
| 406'300   | 34'535.50                         | 8.5000% | 33'441.05                                     | 8.2306% |
| 406'400   | 34'544.00                         | 8.5000% | 33'451.60                                     | 8.2312% |
| 406'500   | 34'552.50                         | 8.5000% | 33'459.85                                     | 8.2312% |
| 406'600   | 34'561.00                         | 8.5000% | 33'470.40                                     | 8.2318% |
| 406'700   | 34'569.50                         | 8.5000% | 33'478.65                                     | 8.2318% |
| 406'800   | 34'578.00                         | 8.5000% | 33'489.20                                     | 8.2324% |
| 406'900   | 34'586.50                         | 8.5000% | 33'497.45                                     | 8.2324% |
| 407'000   | 34'595.00                         | 8.5000% | 33'508.00                                     | 8.2329% |
| 407'100   | 34'603.50                         | 8.5000% | 33'516.25                                     | 8.2329% |
| 407'200   | 34'612.00                         | 8.5000% | 33'526.80                                     | 8.2335% |
| 407'300   | 34'620.50                         | 8.5000% | 33'535.05                                     | 8.2335% |
| 407'400   | 34'629.00                         | 8.5000% | 33'545.60                                     | 8.2341% |
| 407'500   | 34'637.50                         | 8.5000% | 33'553.85                                     | 8.2341% |
| 407'600   | 34'646.00                         | 8.5000% | 33'564.40                                     | 8.2346% |
| 407'700   | 34'654.50                         | 8.5000% | 33'572.65                                     | 8.2346% |
| 407'800   | 34'663.00                         | 8.5000% | 33'583.20                                     | 8.2352% |
| 407'900   | 34'671.50                         | 8.5000% | 33'591.45                                     | 8.2352% |
| 408'000   | 34'680.00                         | 8.5000% | 33'602.00                                     | 8.2358% |
| 408'100   | 34'688.50                         | 8.5000% | 33'610.25                                     | 8.2358% |
| 408'200   | 34'697.00                         | 8.5000% | 33'620.80                                     | 8.2364% |
| 408'300   | 34'705.50                         | 8.5000% | 33'629.05                                     | 8.2364% |
| 408'400   | 34'714.00                         | 8.5000% | 33'639.60                                     | 8.2369% |
| 408'500   | 34'722.50                         | 8.5000% | 33'647.85                                     | 8.2369% |
| 408'600   | 34'731.00                         | 8.5000% | 33'658.40                                     | 8.2375% |
| 408'700   | 34'739.50                         | 8.5000% | 33'666.65                                     | 8.2375% |
| 408'800   | 34'748.00                         | 8.5000% | 33'677.20                                     | 8.2381% |
| 408'900   | 34'756.50                         | 8.5000% | 33'685.45                                     | 8.2381% |
| 409'000   | 34'765.00                         | 8.5000% | 33'696.00                                     | 8.2386% |
| 409'100   | 34'773.50                         | 8.5000% | 33'704.25                                     | 8.2386% |
| 409'200   | 34'782.00                         | 8.5000% | 33'714.80                                     | 8.2392% |
| 409'300   | 34'790.50                         | 8.5000% | 33'723.05                                     | 8.2392% |
| 409'400   | 34'799.00                         | 8.5000% | 33'733.60                                     | 8.2398% |
| 409'500   | 34'807.50                         | 8.5000% | 33'741.85                                     | 8.2398% |
| 409'600   | 34'816.00                         | 8.5000% | 33'752.40                                     | 8.2403% |
| 409'700   | 34'824.50                         | 8.5000% | 33'760.65                                     | 8.2403% |
| 409'800   | 34'833.00                         | 8.5000% | 33'771.20                                     | 8.2409% |
| 409'900   | 34'841.50                         | 8.5000% | 33'779.45                                     | 8.2409% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 410'000   | 34'850.00                         | 8.5000% | 33'790.00                                     | 8.2415% |
| 410'100   | 34'858.50                         | 8.5000% | 33'798.25                                     | 8.2415% |
| 410'200   | 34'867.00                         | 8.5000% | 33'808.80                                     | 8.2420% |
| 410'300   | 34'875.50                         | 8.5000% | 33'817.05                                     | 8.2420% |
| 410'400   | 34'884.00                         | 8.5000% | 33'827.60                                     | 8.2426% |
| 410'500   | 34'892.50                         | 8.5000% | 33'835.85                                     | 8.2426% |
| 410'600   | 34'901.00                         | 8.5000% | 33'846.40                                     | 8.2432% |
| 410'700   | 34'909.50                         | 8.5000% | 33'854.65                                     | 8.2432% |
| 410'800   | 34'918.00                         | 8.5000% | 33'865.20                                     | 8.2437% |
| 410'900   | 34'926.50                         | 8.5000% | 33'873.45                                     | 8.2437% |
| 411'000   | 34'935.00                         | 8.5000% | 33'884.00                                     | 8.2443% |
| 411'100   | 34'943.50                         | 8.5000% | 33'892.25                                     | 8.2443% |
| 411'200   | 34'952.00                         | 8.5000% | 33'902.80                                     | 8.2448% |
| 411'300   | 34'960.50                         | 8.5000% | 33'911.05                                     | 8.2448% |
| 411'400   | 34'969.00                         | 8.5000% | 33'921.60                                     | 8.2454% |
| 411'500   | 34'977.50                         | 8.5000% | 33'929.85                                     | 8.2454% |
| 411'600   | 34'986.00                         | 8.5000% | 33'940.40                                     | 8.2460% |
| 411'700   | 34'994.50                         | 8.5000% | 33'948.65                                     | 8.2460% |
| 411'800   | 35'003.00                         | 8.5000% | 33'959.20                                     | 8.2465% |
| 411'900   | 35'011.50                         | 8.5000% | 33'967.45                                     | 8.2465% |
| 412'000   | 35'020.00                         | 8.5000% | 33'978.00                                     | 8.2471% |
| 412'100   | 35'028.50                         | 8.5000% | 33'986.25                                     | 8.2471% |
| 412'200   | 35'037.00                         | 8.5000% | 33'996.80                                     | 8.2476% |
| 412'300   | 35'045.50                         | 8.5000% | 34'005.05                                     | 8.2476% |
| 412'400   | 35'054.00                         | 8.5000% | 34'015.60                                     | 8.2482% |
| 412'500   | 35'062.50                         | 8.5000% | 34'023.85                                     | 8.2482% |
| 412'600   | 35'071.00                         | 8.5000% | 34'034.40                                     | 8.2488% |
| 412'700   | 35'079.50                         | 8.5000% | 34'042.65                                     | 8.2488% |
| 412'800   | 35'088.00                         | 8.5000% | 34'053.20                                     | 8.2493% |
| 412'900   | 35'096.50                         | 8.5000% | 34'061.45                                     | 8.2493% |
| 413'000   | 35'105.00                         | 8.5000% | 34'072.00                                     | 8.2499% |
| 413'100   | 35'113.50                         | 8.5000% | 34'080.25                                     | 8.2499% |
| 413'200   | 35'122.00                         | 8.5000% | 34'090.80                                     | 8.2504% |
| 413'300   | 35'130.50                         | 8.5000% | 34'099.05                                     | 8.2504% |
| 413'400   | 35'139.00                         | 8.5000% | 34'109.60                                     | 8.2510% |
| 413'500   | 35'147.50                         | 8.5000% | 34'117.85                                     | 8.2510% |
| 413'600   | 35'156.00                         | 8.5000% | 34'128.40                                     | 8.2515% |
| 413'700   | 35'164.50                         | 8.5000% | 34'136.65                                     | 8.2515% |
| 413'800   | 35'173.00                         | 8.5000% | 34'147.20                                     | 8.2521% |
| 413'900   | 35'181.50                         | 8.5000% | 34'155.45                                     | 8.2521% |
| 414'000   | 35'190.00                         | 8.5000% | 34'166.00                                     | 8.2527% |
| 414'100   | 35'198.50                         | 8.5000% | 34'174.25                                     | 8.2527% |
| 414'200   | 35'207.00                         | 8.5000% | 34'184.80                                     | 8.2532% |
| 414'300   | 35'215.50                         | 8.5000% | 34'193.05                                     | 8.2532% |
| 414'400   | 35'224.00                         | 8.5000% | 34'203.60                                     | 8.2538% |
| 414'500   | 35'232.50                         | 8.5000% | 34'211.85                                     | 8.2538% |
| 414'600   | 35'241.00                         | 8.5000% | 34'222.40                                     | 8.2543% |
| 414'700   | 35'249.50                         | 8.5000% | 34'230.65                                     | 8.2543% |
| 414'800   | 35'258.00                         | 8.5000% | 34'241.20                                     | 8.2549% |
| 414'900   | 35'266.50                         | 8.5000% | 34'249.45                                     | 8.2549% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 415'000   | 35'275.00                         | 8.5000% | 34'260.00                                     | 8.2554% |
| 415'100   | 35'283.50                         | 8.5000% | 34'268.25                                     | 8.2554% |
| 415'200   | 35'292.00                         | 8.5000% | 34'278.80                                     | 8.2560% |
| 415'300   | 35'300.50                         | 8.5000% | 34'287.05                                     | 8.2560% |
| 415'400   | 35'309.00                         | 8.5000% | 34'297.60                                     | 8.2565% |
| 415'500   | 35'317.50                         | 8.5000% | 34'305.85                                     | 8.2565% |
| 415'600   | 35'326.00                         | 8.5000% | 34'316.40                                     | 8.2571% |
| 415'700   | 35'334.50                         | 8.5000% | 34'324.65                                     | 8.2571% |
| 415'800   | 35'343.00                         | 8.5000% | 34'335.20                                     | 8.2576% |
| 415'900   | 35'351.50                         | 8.5000% | 34'343.45                                     | 8.2576% |
| 416'000   | 35'360.00                         | 8.5000% | 34'354.00                                     | 8.2582% |
| 416'100   | 35'368.50                         | 8.5000% | 34'362.25                                     | 8.2582% |
| 416'200   | 35'377.00                         | 8.5000% | 34'372.80                                     | 8.2587% |
| 416'300   | 35'385.50                         | 8.5000% | 34'381.05                                     | 8.2587% |
| 416'400   | 35'394.00                         | 8.5000% | 34'391.60                                     | 8.2593% |
| 416'500   | 35'402.50                         | 8.5000% | 34'399.85                                     | 8.2593% |
| 416'600   | 35'411.00                         | 8.5000% | 34'410.40                                     | 8.2598% |
| 416'700   | 35'419.50                         | 8.5000% | 34'418.65                                     | 8.2598% |
| 416'800   | 35'428.00                         | 8.5000% | 34'429.20                                     | 8.2604% |
| 416'900   | 35'436.50                         | 8.5000% | 34'437.45                                     | 8.2604% |
| 417'000   | 35'445.00                         | 8.5000% | 34'448.00                                     | 8.2609% |
| 417'100   | 35'453.50                         | 8.5000% | 34'456.25                                     | 8.2609% |
| 417'200   | 35'462.00                         | 8.5000% | 34'466.80                                     | 8.2615% |
| 417'300   | 35'470.50                         | 8.5000% | 34'475.05                                     | 8.2615% |
| 417'400   | 35'479.00                         | 8.5000% | 34'485.60                                     | 8.2620% |
| 417'500   | 35'487.50                         | 8.5000% | 34'493.85                                     | 8.2620% |
| 417'600   | 35'496.00                         | 8.5000% | 34'504.40                                     | 8.2625% |
| 417'700   | 35'504.50                         | 8.5000% | 34'512.65                                     | 8.2625% |
| 417'800   | 35'513.00                         | 8.5000% | 34'523.20                                     | 8.2631% |
| 417'900   | 35'521.50                         | 8.5000% | 34'531.45                                     | 8.2631% |
| 418'000   | 35'530.00                         | 8.5000% | 34'542.00                                     | 8.2636% |
| 418'100   | 35'538.50                         | 8.5000% | 34'550.25                                     | 8.2636% |
| 418'200   | 35'547.00                         | 8.5000% | 34'560.80                                     | 8.2642% |
| 418'300   | 35'555.50                         | 8.5000% | 34'569.05                                     | 8.2642% |
| 418'400   | 35'564.00                         | 8.5000% | 34'579.60                                     | 8.2647% |
| 418'500   | 35'572.50                         | 8.5000% | 34'587.85                                     | 8.2647% |
| 418'600   | 35'581.00                         | 8.5000% | 34'598.40                                     | 8.2653% |
| 418'700   | 35'589.50                         | 8.5000% | 34'606.65                                     | 8.2653% |
| 418'800   | 35'598.00                         | 8.5000% | 34'617.20                                     | 8.2658% |
| 418'900   | 35'606.50                         | 8.5000% | 34'625.45                                     | 8.2658% |
| 419'000   | 35'615.00                         | 8.5000% | 34'636.00                                     | 8.2663% |
| 419'100   | 35'623.50                         | 8.5000% | 34'644.25                                     | 8.2663% |
| 419'200   | 35'632.00                         | 8.5000% | 34'654.80                                     | 8.2669% |
| 419'300   | 35'640.50                         | 8.5000% | 34'663.05                                     | 8.2669% |
| 419'400   | 35'649.00                         | 8.5000% | 34'673.60                                     | 8.2674% |
| 419'500   | 35'657.50                         | 8.5000% | 34'681.85                                     | 8.2674% |
| 419'600   | 35'666.00                         | 8.5000% | 34'692.40                                     | 8.2680% |
| 419'700   | 35'674.50                         | 8.5000% | 34'700.65                                     | 8.2680% |
| 419'800   | 35'683.00                         | 8.5000% | 34'711.20                                     | 8.2685% |
| 419'900   | 35'691.50                         | 8.5000% | 34'719.45                                     | 8.2685% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 420'000   | 35'700.00                         | 8.5000% | 34'730.00                                     | 8.2690% |
| 420'100   | 35'708.50                         | 8.5000% | 34'738.25                                     | 8.2690% |
| 420'200   | 35'717.00                         | 8.5000% | 34'748.80                                     | 8.2696% |
| 420'300   | 35'725.50                         | 8.5000% | 34'757.05                                     | 8.2696% |
| 420'400   | 35'734.00                         | 8.5000% | 34'767.60                                     | 8.2701% |
| 420'500   | 35'742.50                         | 8.5000% | 34'775.85                                     | 8.2701% |
| 420'600   | 35'751.00                         | 8.5000% | 34'786.40                                     | 8.2707% |
| 420'700   | 35'759.50                         | 8.5000% | 34'794.65                                     | 8.2707% |
| 420'800   | 35'768.00                         | 8.5000% | 34'805.20                                     | 8.2712% |
| 420'900   | 35'776.50                         | 8.5000% | 34'813.45                                     | 8.2712% |
| 421'000   | 35'785.00                         | 8.5000% | 34'824.00                                     | 8.2717% |
| 421'100   | 35'793.50                         | 8.5000% | 34'832.25                                     | 8.2717% |
| 421'200   | 35'802.00                         | 8.5000% | 34'842.80                                     | 8.2723% |
| 421'300   | 35'810.50                         | 8.5000% | 34'851.05                                     | 8.2723% |
| 421'400   | 35'819.00                         | 8.5000% | 34'861.60                                     | 8.2728% |
| 421'500   | 35'827.50                         | 8.5000% | 34'869.85                                     | 8.2728% |
| 421'600   | 35'836.00                         | 8.5000% | 34'880.40                                     | 8.2733% |
| 421'700   | 35'844.50                         | 8.5000% | 34'888.65                                     | 8.2733% |
| 421'800   | 35'853.00                         | 8.5000% | 34'899.20                                     | 8.2739% |
| 421'900   | 35'861.50                         | 8.5000% | 34'907.45                                     | 8.2739% |
| 422'000   | 35'870.00                         | 8.5000% | 34'918.00                                     | 8.2744% |
| 422'100   | 35'878.50                         | 8.5000% | 34'926.25                                     | 8.2744% |
| 422'200   | 35'887.00                         | 8.5000% | 34'936.80                                     | 8.2749% |
| 422'300   | 35'895.50                         | 8.5000% | 34'945.05                                     | 8.2749% |
| 422'400   | 35'904.00                         | 8.5000% | 34'955.60                                     | 8.2755% |
| 422'500   | 35'912.50                         | 8.5000% | 34'963.90                                     | 8.2755% |
| 422'600   | 35'921.00                         | 8.5000% | 34'974.40                                     | 8.2760% |
| 422'700   | 35'929.50                         | 8.5000% | 34'982.70                                     | 8.2760% |
| 422'800   | 35'938.00                         | 8.5000% | 34'993.20                                     | 8.2765% |
| 422'900   | 35'946.50                         | 8.5000% | 35'001.50                                     | 8.2765% |
| 423'000   | 35'955.00                         | 8.5000% | 35'012.00                                     | 8.2771% |
| 423'100   | 35'963.50                         | 8.5000% | 35'020.30                                     | 8.2771% |
| 423'200   | 35'972.00                         | 8.5000% | 35'030.80                                     | 8.2776% |
| 423'300   | 35'980.50                         | 8.5000% | 35'039.10                                     | 8.2776% |
| 423'400   | 35'989.00                         | 8.5000% | 35'049.60                                     | 8.2781% |
| 423'500   | 35'997.50                         | 8.5000% | 35'057.90                                     | 8.2781% |
| 423'600   | 36'006.00                         | 8.5000% | 35'068.40                                     | 8.2787% |
| 423'700   | 36'014.50                         | 8.5000% | 35'076.70                                     | 8.2787% |
| 423'800   | 36'023.00                         | 8.5000% | 35'087.20                                     | 8.2792% |
| 423'900   | 36'031.50                         | 8.5000% | 35'095.50                                     | 8.2792% |
| 424'000   | 36'040.00                         | 8.5000% | 35'106.00                                     | 8.2797% |
| 424'100   | 36'048.50                         | 8.5000% | 35'114.30                                     | 8.2797% |
| 424'200   | 36'057.00                         | 8.5000% | 35'124.80                                     | 8.2802% |
| 424'300   | 36'065.50                         | 8.5000% | 35'133.10                                     | 8.2802% |
| 424'400   | 36'074.00                         | 8.5000% | 35'143.60                                     | 8.2808% |
| 424'500   | 36'082.50                         | 8.5000% | 35'151.90                                     | 8.2808% |
| 424'600   | 36'091.00                         | 8.5000% | 35'162.40                                     | 8.2813% |
| 424'700   | 36'099.50                         | 8.5000% | 35'170.70                                     | 8.2813% |
| 424'800   | 36'108.00                         | 8.5000% | 35'181.20                                     | 8.2818% |
| 424'900   | 36'116.50                         | 8.5000% | 35'189.50                                     | 8.2818% |



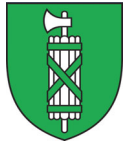
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 425'000   | 36'125.00                         | 8.5000% | 35'200.00                                     | 8.2824% |
| 425'100   | 36'133.50                         | 8.5000% | 35'208.30                                     | 8.2824% |
| 425'200   | 36'142.00                         | 8.5000% | 35'218.80                                     | 8.2829% |
| 425'300   | 36'150.50                         | 8.5000% | 35'227.10                                     | 8.2829% |
| 425'400   | 36'159.00                         | 8.5000% | 35'237.60                                     | 8.2834% |
| 425'500   | 36'167.50                         | 8.5000% | 35'245.90                                     | 8.2834% |
| 425'600   | 36'176.00                         | 8.5000% | 35'256.40                                     | 8.2839% |
| 425'700   | 36'184.50                         | 8.5000% | 35'264.70                                     | 8.2839% |
| 425'800   | 36'193.00                         | 8.5000% | 35'275.20                                     | 8.2845% |
| 425'900   | 36'201.50                         | 8.5000% | 35'283.50                                     | 8.2845% |
| 426'000   | 36'210.00                         | 8.5000% | 35'294.00                                     | 8.2850% |
| 426'100   | 36'218.50                         | 8.5000% | 35'302.30                                     | 8.2850% |
| 426'200   | 36'227.00                         | 8.5000% | 35'312.80                                     | 8.2855% |
| 426'300   | 36'235.50                         | 8.5000% | 35'321.10                                     | 8.2855% |
| 426'400   | 36'244.00                         | 8.5000% | 35'331.60                                     | 8.2860% |
| 426'500   | 36'252.50                         | 8.5000% | 35'339.90                                     | 8.2860% |
| 426'600   | 36'261.00                         | 8.5000% | 35'350.40                                     | 8.2865% |
| 426'700   | 36'269.50                         | 8.5000% | 35'358.70                                     | 8.2865% |
| 426'800   | 36'278.00                         | 8.5000% | 35'369.20                                     | 8.2871% |
| 426'900   | 36'286.50                         | 8.5000% | 35'377.50                                     | 8.2871% |
| 427'000   | 36'295.00                         | 8.5000% | 35'388.00                                     | 8.2876% |
| 427'100   | 36'303.50                         | 8.5000% | 35'396.30                                     | 8.2876% |
| 427'200   | 36'312.00                         | 8.5000% | 35'406.80                                     | 8.2881% |
| 427'300   | 36'320.50                         | 8.5000% | 35'415.10                                     | 8.2881% |
| 427'400   | 36'329.00                         | 8.5000% | 35'425.60                                     | 8.2886% |
| 427'500   | 36'337.50                         | 8.5000% | 35'433.90                                     | 8.2886% |
| 427'600   | 36'346.00                         | 8.5000% | 35'444.40                                     | 8.2891% |
| 427'700   | 36'354.50                         | 8.5000% | 35'452.70                                     | 8.2891% |
| 427'800   | 36'363.00                         | 8.5000% | 35'463.20                                     | 8.2897% |
| 427'900   | 36'371.50                         | 8.5000% | 35'471.50                                     | 8.2897% |
| 428'000   | 36'380.00                         | 8.5000% | 35'482.00                                     | 8.2902% |
| 428'100   | 36'388.50                         | 8.5000% | 35'490.30                                     | 8.2902% |
| 428'200   | 36'397.00                         | 8.5000% | 35'500.80                                     | 8.2907% |
| 428'300   | 36'405.50                         | 8.5000% | 35'509.10                                     | 8.2907% |
| 428'400   | 36'414.00                         | 8.5000% | 35'519.60                                     | 8.2912% |
| 428'500   | 36'422.50                         | 8.5000% | 35'527.90                                     | 8.2912% |
| 428'600   | 36'431.00                         | 8.5000% | 35'538.40                                     | 8.2917% |
| 428'700   | 36'439.50                         | 8.5000% | 35'546.70                                     | 8.2917% |
| 428'800   | 36'448.00                         | 8.5000% | 35'557.20                                     | 8.2923% |
| 428'900   | 36'456.50                         | 8.5000% | 35'565.50                                     | 8.2923% |
| 429'000   | 36'465.00                         | 8.5000% | 35'576.00                                     | 8.2928% |
| 429'100   | 36'473.50                         | 8.5000% | 35'584.30                                     | 8.2928% |
| 429'200   | 36'482.00                         | 8.5000% | 35'594.80                                     | 8.2933% |
| 429'300   | 36'490.50                         | 8.5000% | 35'603.10                                     | 8.2933% |
| 429'400   | 36'499.00                         | 8.5000% | 35'613.60                                     | 8.2938% |
| 429'500   | 36'507.50                         | 8.5000% | 35'621.90                                     | 8.2938% |
| 429'600   | 36'516.00                         | 8.5000% | 35'632.40                                     | 8.2943% |
| 429'700   | 36'524.50                         | 8.5000% | 35'640.70                                     | 8.2943% |
| 429'800   | 36'533.00                         | 8.5000% | 35'651.20                                     | 8.2948% |
| 429'900   | 36'541.50                         | 8.5000% | 35'659.50                                     | 8.2948% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 430'000   | 36'550.00                         | 8.5000% | 35'670.00                                     | 8.2953% |
| 430'100   | 36'558.50                         | 8.5000% | 35'678.30                                     | 8.2953% |
| 430'200   | 36'567.00                         | 8.5000% | 35'688.80                                     | 8.2959% |
| 430'300   | 36'575.50                         | 8.5000% | 35'697.10                                     | 8.2959% |
| 430'400   | 36'584.00                         | 8.5000% | 35'707.60                                     | 8.2964% |
| 430'500   | 36'592.50                         | 8.5000% | 35'715.90                                     | 8.2964% |
| 430'600   | 36'601.00                         | 8.5000% | 35'726.40                                     | 8.2969% |
| 430'700   | 36'609.50                         | 8.5000% | 35'734.70                                     | 8.2969% |
| 430'800   | 36'618.00                         | 8.5000% | 35'745.20                                     | 8.2974% |
| 430'900   | 36'626.50                         | 8.5000% | 35'753.50                                     | 8.2974% |
| 431'000   | 36'635.00                         | 8.5000% | 35'764.00                                     | 8.2979% |
| 431'100   | 36'643.50                         | 8.5000% | 35'772.30                                     | 8.2979% |
| 431'200   | 36'652.00                         | 8.5000% | 35'782.80                                     | 8.2984% |
| 431'300   | 36'660.50                         | 8.5000% | 35'791.10                                     | 8.2984% |
| 431'400   | 36'669.00                         | 8.5000% | 35'801.60                                     | 8.2989% |
| 431'500   | 36'677.50                         | 8.5000% | 35'809.90                                     | 8.2989% |
| 431'600   | 36'686.00                         | 8.5000% | 35'820.40                                     | 8.2994% |
| 431'700   | 36'694.50                         | 8.5000% | 35'828.70                                     | 8.2994% |
| 431'800   | 36'703.00                         | 8.5000% | 35'839.20                                     | 8.3000% |
| 431'900   | 36'711.50                         | 8.5000% | 35'847.50                                     | 8.3000% |
| 432'000   | 36'720.00                         | 8.5000% | 35'858.00                                     | 8.3005% |
| 432'100   | 36'728.50                         | 8.5000% | 35'866.30                                     | 8.3005% |
| 432'200   | 36'737.00                         | 8.5000% | 35'876.80                                     | 8.3010% |
| 432'300   | 36'745.50                         | 8.5000% | 35'885.10                                     | 8.3010% |
| 432'400   | 36'754.00                         | 8.5000% | 35'895.60                                     | 8.3015% |
| 432'500   | 36'762.50                         | 8.5000% | 35'903.90                                     | 8.3015% |
| 432'600   | 36'771.00                         | 8.5000% | 35'914.40                                     | 8.3020% |
| 432'700   | 36'779.50                         | 8.5000% | 35'922.70                                     | 8.3020% |
| 432'800   | 36'788.00                         | 8.5000% | 35'933.20                                     | 8.3025% |
| 432'900   | 36'796.50                         | 8.5000% | 35'941.50                                     | 8.3025% |
| 433'000   | 36'805.00                         | 8.5000% | 35'952.00                                     | 8.3030% |
| 433'100   | 36'813.50                         | 8.5000% | 35'960.30                                     | 8.3030% |
| 433'200   | 36'822.00                         | 8.5000% | 35'970.80                                     | 8.3035% |
| 433'300   | 36'830.50                         | 8.5000% | 35'979.10                                     | 8.3035% |
| 433'400   | 36'839.00                         | 8.5000% | 35'989.60                                     | 8.3040% |
| 433'500   | 36'847.50                         | 8.5000% | 35'997.90                                     | 8.3040% |
| 433'600   | 36'856.00                         | 8.5000% | 36'008.40                                     | 8.3045% |
| 433'700   | 36'864.50                         | 8.5000% | 36'016.70                                     | 8.3045% |
| 433'800   | 36'873.00                         | 8.5000% | 36'027.20                                     | 8.3050% |
| 433'900   | 36'881.50                         | 8.5000% | 36'035.50                                     | 8.3050% |
| 434'000   | 36'890.00                         | 8.5000% | 36'046.00                                     | 8.3055% |
| 434'100   | 36'898.50                         | 8.5000% | 36'054.30                                     | 8.3055% |
| 434'200   | 36'907.00                         | 8.5000% | 36'064.80                                     | 8.3060% |
| 434'300   | 36'915.50                         | 8.5000% | 36'073.10                                     | 8.3060% |
| 434'400   | 36'924.00                         | 8.5000% | 36'083.60                                     | 8.3065% |
| 434'500   | 36'932.50                         | 8.5000% | 36'091.90                                     | 8.3065% |
| 434'600   | 36'941.00                         | 8.5000% | 36'102.40                                     | 8.3070% |
| 434'700   | 36'949.50                         | 8.5000% | 36'110.70                                     | 8.3070% |
| 434'800   | 36'958.00                         | 8.5000% | 36'121.20                                     | 8.3075% |
| 434'900   | 36'966.50                         | 8.5000% | 36'129.50                                     | 8.3075% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 435'000   | 36'975.00                         | 8.5000% | 36'140.00                                     | 8.3080% |
| 435'100   | 36'983.50                         | 8.5000% | 36'148.30                                     | 8.3080% |
| 435'200   | 36'992.00                         | 8.5000% | 36'158.80                                     | 8.3085% |
| 435'300   | 37'000.50                         | 8.5000% | 36'167.10                                     | 8.3085% |
| 435'400   | 37'009.00                         | 8.5000% | 36'177.60                                     | 8.3090% |
| 435'500   | 37'017.50                         | 8.5000% | 36'185.90                                     | 8.3090% |
| 435'600   | 37'026.00                         | 8.5000% | 36'196.40                                     | 8.3096% |
| 435'700   | 37'034.50                         | 8.5000% | 36'204.70                                     | 8.3096% |
| 435'800   | 37'043.00                         | 8.5000% | 36'215.20                                     | 8.3101% |
| 435'900   | 37'051.50                         | 8.5000% | 36'223.50                                     | 8.3101% |
| 436'000   | 37'060.00                         | 8.5000% | 36'234.00                                     | 8.3106% |
| 436'100   | 37'068.50                         | 8.5000% | 36'242.30                                     | 8.3106% |
| 436'200   | 37'077.00                         | 8.5000% | 36'252.80                                     | 8.3110% |
| 436'300   | 37'085.50                         | 8.5000% | 36'261.10                                     | 8.3110% |
| 436'400   | 37'094.00                         | 8.5000% | 36'271.60                                     | 8.3115% |
| 436'500   | 37'102.50                         | 8.5000% | 36'279.90                                     | 8.3115% |
| 436'600   | 37'111.00                         | 8.5000% | 36'290.40                                     | 8.3120% |
| 436'700   | 37'119.50                         | 8.5000% | 36'298.70                                     | 8.3120% |
| 436'800   | 37'128.00                         | 8.5000% | 36'309.20                                     | 8.3125% |
| 436'900   | 37'136.50                         | 8.5000% | 36'317.50                                     | 8.3125% |
| 437'000   | 37'145.00                         | 8.5000% | 36'328.00                                     | 8.3130% |
| 437'100   | 37'153.50                         | 8.5000% | 36'336.30                                     | 8.3130% |
| 437'200   | 37'162.00                         | 8.5000% | 36'346.80                                     | 8.3135% |
| 437'300   | 37'170.50                         | 8.5000% | 36'355.10                                     | 8.3135% |
| 437'400   | 37'179.00                         | 8.5000% | 36'365.60                                     | 8.3140% |
| 437'500   | 37'187.50                         | 8.5000% | 36'373.90                                     | 8.3140% |
| 437'600   | 37'196.00                         | 8.5000% | 36'384.40                                     | 8.3145% |
| 437'700   | 37'204.50                         | 8.5000% | 36'392.70                                     | 8.3145% |
| 437'800   | 37'213.00                         | 8.5000% | 36'403.20                                     | 8.3150% |
| 437'900   | 37'221.50                         | 8.5000% | 36'411.50                                     | 8.3150% |
| 438'000   | 37'230.00                         | 8.5000% | 36'422.00                                     | 8.3155% |
| 438'100   | 37'238.50                         | 8.5000% | 36'430.30                                     | 8.3155% |
| 438'200   | 37'247.00                         | 8.5000% | 36'440.80                                     | 8.3160% |
| 438'300   | 37'255.50                         | 8.5000% | 36'449.10                                     | 8.3160% |
| 438'400   | 37'264.00                         | 8.5000% | 36'459.60                                     | 8.3165% |
| 438'500   | 37'272.50                         | 8.5000% | 36'467.90                                     | 8.3165% |
| 438'600   | 37'281.00                         | 8.5000% | 36'478.40                                     | 8.3170% |
| 438'700   | 37'289.50                         | 8.5000% | 36'486.70                                     | 8.3170% |
| 438'800   | 37'298.00                         | 8.5000% | 36'497.20                                     | 8.3175% |
| 438'900   | 37'306.50                         | 8.5000% | 36'505.50                                     | 8.3175% |
| 439'000   | 37'315.00                         | 8.5000% | 36'516.00                                     | 8.3180% |
| 439'100   | 37'323.50                         | 8.5000% | 36'524.30                                     | 8.3180% |
| 439'200   | 37'332.00                         | 8.5000% | 36'534.80                                     | 8.3185% |
| 439'300   | 37'340.50                         | 8.5000% | 36'543.10                                     | 8.3185% |
| 439'400   | 37'349.00                         | 8.5000% | 36'553.60                                     | 8.3190% |
| 439'500   | 37'357.50                         | 8.5000% | 36'561.90                                     | 8.3190% |
| 439'600   | 37'366.00                         | 8.5000% | 36'572.40                                     | 8.3195% |
| 439'700   | 37'374.50                         | 8.5000% | 36'580.70                                     | 8.3195% |
| 439'800   | 37'383.00                         | 8.5000% | 36'591.20                                     | 8.3200% |
| 439'900   | 37'391.50                         | 8.5000% | 36'599.50                                     | 8.3200% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 440'000   | 37'400.00                         | 8.5000% | 36'610.00                                     | 8.3205% |
| 440'100   | 37'408.50                         | 8.5000% | 36'618.30                                     | 8.3205% |
| 440'200   | 37'417.00                         | 8.5000% | 36'628.80                                     | 8.3209% |
| 440'300   | 37'425.50                         | 8.5000% | 36'637.10                                     | 8.3209% |
| 440'400   | 37'434.00                         | 8.5000% | 36'647.60                                     | 8.3214% |
| 440'500   | 37'442.50                         | 8.5000% | 36'655.90                                     | 8.3214% |
| 440'600   | 37'451.00                         | 8.5000% | 36'666.40                                     | 8.3219% |
| 440'700   | 37'459.50                         | 8.5000% | 36'674.70                                     | 8.3219% |
| 440'800   | 37'468.00                         | 8.5000% | 36'685.20                                     | 8.3224% |
| 440'900   | 37'476.50                         | 8.5000% | 36'693.50                                     | 8.3224% |
| 441'000   | 37'485.00                         | 8.5000% | 36'704.00                                     | 8.3229% |
| 441'100   | 37'493.50                         | 8.5000% | 36'712.30                                     | 8.3229% |
| 441'200   | 37'502.00                         | 8.5000% | 36'722.80                                     | 8.3234% |
| 441'300   | 37'510.50                         | 8.5000% | 36'731.10                                     | 8.3234% |
| 441'400   | 37'519.00                         | 8.5000% | 36'741.60                                     | 8.3239% |
| 441'500   | 37'527.50                         | 8.5000% | 36'749.90                                     | 8.3239% |
| 441'600   | 37'536.00                         | 8.5000% | 36'760.40                                     | 8.3244% |
| 441'700   | 37'544.50                         | 8.5000% | 36'768.70                                     | 8.3244% |
| 441'800   | 37'553.00                         | 8.5000% | 36'779.20                                     | 8.3249% |
| 441'900   | 37'561.50                         | 8.5000% | 36'787.50                                     | 8.3249% |
| 442'000   | 37'570.00                         | 8.5000% | 36'798.00                                     | 8.3253% |
| 442'100   | 37'578.50                         | 8.5000% | 36'806.35                                     | 8.3253% |
| 442'200   | 37'587.00                         | 8.5000% | 36'816.80                                     | 8.3258% |
| 442'300   | 37'595.50                         | 8.5000% | 36'825.15                                     | 8.3258% |
| 442'400   | 37'604.00                         | 8.5000% | 36'835.60                                     | 8.3263% |
| 442'500   | 37'612.50                         | 8.5000% | 36'843.95                                     | 8.3263% |
| 442'600   | 37'621.00                         | 8.5000% | 36'854.40                                     | 8.3268% |
| 442'700   | 37'629.50                         | 8.5000% | 36'862.75                                     | 8.3268% |
| 442'800   | 37'638.00                         | 8.5000% | 36'873.20                                     | 8.3273% |
| 442'900   | 37'646.50                         | 8.5000% | 36'881.55                                     | 8.3273% |
| 443'000   | 37'655.00                         | 8.5000% | 36'892.00                                     | 8.3278% |
| 443'100   | 37'663.50                         | 8.5000% | 36'900.35                                     | 8.3278% |
| 443'200   | 37'672.00                         | 8.5000% | 36'910.80                                     | 8.3282% |
| 443'300   | 37'680.50                         | 8.5000% | 36'919.15                                     | 8.3282% |
| 443'400   | 37'689.00                         | 8.5000% | 36'929.60                                     | 8.3287% |
| 443'500   | 37'697.50                         | 8.5000% | 36'937.95                                     | 8.3287% |
| 443'600   | 37'706.00                         | 8.5000% | 36'948.40                                     | 8.3292% |
| 443'700   | 37'714.50                         | 8.5000% | 36'956.75                                     | 8.3292% |
| 443'800   | 37'723.00                         | 8.5000% | 36'967.20                                     | 8.3297% |
| 443'900   | 37'731.50                         | 8.5000% | 36'975.55                                     | 8.3297% |
| 444'000   | 37'740.00                         | 8.5000% | 36'986.00                                     | 8.3302% |
| 444'100   | 37'748.50                         | 8.5000% | 36'994.35                                     | 8.3302% |
| 444'200   | 37'757.00                         | 8.5000% | 37'004.80                                     | 8.3307% |
| 444'300   | 37'765.50                         | 8.5000% | 37'013.15                                     | 8.3307% |
| 444'400   | 37'774.00                         | 8.5000% | 37'023.60                                     | 8.3311% |
| 444'500   | 37'782.50                         | 8.5000% | 37'031.95                                     | 8.3311% |
| 444'600   | 37'791.00                         | 8.5000% | 37'042.40                                     | 8.3316% |
| 444'700   | 37'799.50                         | 8.5000% | 37'050.75                                     | 8.3316% |
| 444'800   | 37'808.00                         | 8.5000% | 37'061.20                                     | 8.3321% |
| 444'900   | 37'816.50                         | 8.5000% | 37'069.55                                     | 8.3321% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 445'000   | 37'825.00                         | 8.5000% | 37'080.00                                     | 8.3326% |
| 445'100   | 37'833.50                         | 8.5000% | 37'088.35                                     | 8.3326% |
| 445'200   | 37'842.00                         | 8.5000% | 37'098.80                                     | 8.3331% |
| 445'300   | 37'850.50                         | 8.5000% | 37'107.15                                     | 8.3331% |
| 445'400   | 37'859.00                         | 8.5000% | 37'117.60                                     | 8.3335% |
| 445'500   | 37'867.50                         | 8.5000% | 37'125.95                                     | 8.3335% |
| 445'600   | 37'876.00                         | 8.5000% | 37'136.40                                     | 8.3340% |
| 445'700   | 37'884.50                         | 8.5000% | 37'144.75                                     | 8.3340% |
| 445'800   | 37'893.00                         | 8.5000% | 37'155.20                                     | 8.3345% |
| 445'900   | 37'901.50                         | 8.5000% | 37'163.55                                     | 8.3345% |
| 446'000   | 37'910.00                         | 8.5000% | 37'174.00                                     | 8.3350% |
| 446'100   | 37'918.50                         | 8.5000% | 37'182.35                                     | 8.3350% |
| 446'200   | 37'927.00                         | 8.5000% | 37'192.80                                     | 8.3355% |
| 446'300   | 37'935.50                         | 8.5000% | 37'201.15                                     | 8.3355% |
| 446'400   | 37'944.00                         | 8.5000% | 37'211.60                                     | 8.3359% |
| 446'500   | 37'952.50                         | 8.5000% | 37'219.95                                     | 8.3359% |
| 446'600   | 37'961.00                         | 8.5000% | 37'230.40                                     | 8.3364% |
| 446'700   | 37'969.50                         | 8.5000% | 37'238.75                                     | 8.3364% |
| 446'800   | 37'978.00                         | 8.5000% | 37'249.20                                     | 8.3369% |
| 446'900   | 37'986.50                         | 8.5000% | 37'257.55                                     | 8.3369% |
| 447'000   | 37'995.00                         | 8.5000% | 37'268.00                                     | 8.3374% |
| 447'100   | 38'003.50                         | 8.5000% | 37'276.35                                     | 8.3374% |
| 447'200   | 38'012.00                         | 8.5000% | 37'286.80                                     | 8.3378% |
| 447'300   | 38'020.50                         | 8.5000% | 37'295.15                                     | 8.3378% |
| 447'400   | 38'029.00                         | 8.5000% | 37'305.60                                     | 8.3383% |
| 447'500   | 38'037.50                         | 8.5000% | 37'313.95                                     | 8.3383% |
| 447'600   | 38'046.00                         | 8.5000% | 37'324.40                                     | 8.3388% |
| 447'700   | 38'054.50                         | 8.5000% | 37'332.75                                     | 8.3388% |
| 447'800   | 38'063.00                         | 8.5000% | 37'343.20                                     | 8.3393% |
| 447'900   | 38'071.50                         | 8.5000% | 37'351.55                                     | 8.3393% |
| 448'000   | 38'080.00                         | 8.5000% | 37'362.00                                     | 8.3397% |
| 448'100   | 38'088.50                         | 8.5000% | 37'370.35                                     | 8.3397% |
| 448'200   | 38'097.00                         | 8.5000% | 37'380.80                                     | 8.3402% |
| 448'300   | 38'105.50                         | 8.5000% | 37'389.15                                     | 8.3402% |
| 448'400   | 38'114.00                         | 8.5000% | 37'399.60                                     | 8.3407% |
| 448'500   | 38'122.50                         | 8.5000% | 37'407.95                                     | 8.3407% |
| 448'600   | 38'131.00                         | 8.5000% | 37'418.40                                     | 8.3412% |
| 448'700   | 38'139.50                         | 8.5000% | 37'426.75                                     | 8.3412% |
| 448'800   | 38'148.00                         | 8.5000% | 37'437.20                                     | 8.3416% |
| 448'900   | 38'156.50                         | 8.5000% | 37'445.55                                     | 8.3416% |
| 449'000   | 38'165.00                         | 8.5000% | 37'456.00                                     | 8.3421% |
| 449'100   | 38'173.50                         | 8.5000% | 37'464.35                                     | 8.3421% |
| 449'200   | 38'182.00                         | 8.5000% | 37'474.80                                     | 8.3426% |
| 449'300   | 38'190.50                         | 8.5000% | 37'483.15                                     | 8.3426% |
| 449'400   | 38'199.00                         | 8.5000% | 37'493.60                                     | 8.3430% |
| 449'500   | 38'207.50                         | 8.5000% | 37'501.95                                     | 8.3430% |
| 449'600   | 38'216.00                         | 8.5000% | 37'512.40                                     | 8.3435% |
| 449'700   | 38'224.50                         | 8.5000% | 37'520.75                                     | 8.3435% |
| 449'800   | 38'233.00                         | 8.5000% | 37'531.20                                     | 8.3440% |
| 449'900   | 38'241.50                         | 8.5000% | 37'539.55                                     | 8.3440% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 450'000   | 38'250.00                         | 8.5000% | 37'550.00                                     | 8.3444% |
| 450'100   | 38'258.50                         | 8.5000% | 37'558.35                                     | 8.3444% |
| 450'200   | 38'267.00                         | 8.5000% | 37'568.80                                     | 8.3449% |
| 450'300   | 38'275.50                         | 8.5000% | 37'577.15                                     | 8.3449% |
| 450'400   | 38'284.00                         | 8.5000% | 37'587.60                                     | 8.3454% |
| 450'500   | 38'292.50                         | 8.5000% | 37'595.95                                     | 8.3454% |
| 450'600   | 38'301.00                         | 8.5000% | 37'606.40                                     | 8.3458% |
| 450'700   | 38'309.50                         | 8.5000% | 37'614.75                                     | 8.3458% |
| 450'800   | 38'318.00                         | 8.5000% | 37'625.20                                     | 8.3463% |
| 450'900   | 38'326.50                         | 8.5000% | 37'633.55                                     | 8.3463% |
| 451'000   | 38'335.00                         | 8.5000% | 37'644.00                                     | 8.3468% |
| 451'100   | 38'343.50                         | 8.5000% | 37'652.35                                     | 8.3468% |
| 451'200   | 38'352.00                         | 8.5000% | 37'662.80                                     | 8.3473% |
| 451'300   | 38'360.50                         | 8.5000% | 37'671.15                                     | 8.3473% |
| 451'400   | 38'369.00                         | 8.5000% | 37'681.60                                     | 8.3477% |
| 451'500   | 38'377.50                         | 8.5000% | 37'689.95                                     | 8.3477% |
| 451'600   | 38'386.00                         | 8.5000% | 37'700.40                                     | 8.3482% |
| 451'700   | 38'394.50                         | 8.5000% | 37'708.75                                     | 8.3482% |
| 451'800   | 38'403.00                         | 8.5000% | 37'719.20                                     | 8.3486% |
| 451'900   | 38'411.50                         | 8.5000% | 37'727.55                                     | 8.3486% |
| 452'000   | 38'420.00                         | 8.5000% | 37'738.00                                     | 8.3491% |
| 452'100   | 38'428.50                         | 8.5000% | 37'746.35                                     | 8.3491% |
| 452'200   | 38'437.00                         | 8.5000% | 37'756.80                                     | 8.3496% |
| 452'300   | 38'445.50                         | 8.5000% | 37'765.15                                     | 8.3496% |
| 452'400   | 38'454.00                         | 8.5000% | 37'775.60                                     | 8.3500% |
| 452'500   | 38'462.50                         | 8.5000% | 37'783.95                                     | 8.3500% |
| 452'600   | 38'471.00                         | 8.5000% | 37'794.40                                     | 8.3505% |
| 452'700   | 38'479.50                         | 8.5000% | 37'802.75                                     | 8.3505% |
| 452'800   | 38'488.00                         | 8.5000% | 37'813.20                                     | 8.3510% |
| 452'900   | 38'496.50                         | 8.5000% | 37'821.55                                     | 8.3510% |
| 453'000   | 38'505.00                         | 8.5000% | 37'832.00                                     | 8.3514% |
| 453'100   | 38'513.50                         | 8.5000% | 37'840.35                                     | 8.3514% |
| 453'200   | 38'522.00                         | 8.5000% | 37'850.80                                     | 8.3519% |
| 453'300   | 38'530.50                         | 8.5000% | 37'859.15                                     | 8.3519% |
| 453'400   | 38'539.00                         | 8.5000% | 37'869.60                                     | 8.3524% |
| 453'500   | 38'547.50                         | 8.5000% | 37'877.95                                     | 8.3524% |
| 453'600   | 38'556.00                         | 8.5000% | 37'888.40                                     | 8.3528% |
| 453'700   | 38'564.50                         | 8.5000% | 37'896.75                                     | 8.3528% |
| 453'800   | 38'573.00                         | 8.5000% | 37'907.20                                     | 8.3533% |
| 453'900   | 38'581.50                         | 8.5000% | 37'915.55                                     | 8.3533% |
| 454'000   | 38'590.00                         | 8.5000% | 37'926.00                                     | 8.3537% |
| 454'100   | 38'598.50                         | 8.5000% | 37'934.35                                     | 8.3537% |
| 454'200   | 38'607.00                         | 8.5000% | 37'944.80                                     | 8.3542% |
| 454'300   | 38'615.50                         | 8.5000% | 37'953.15                                     | 8.3542% |
| 454'400   | 38'624.00                         | 8.5000% | 37'963.60                                     | 8.3547% |
| 454'500   | 38'632.50                         | 8.5000% | 37'971.95                                     | 8.3547% |
| 454'600   | 38'641.00                         | 8.5000% | 37'982.40                                     | 8.3551% |
| 454'700   | 38'649.50                         | 8.5000% | 37'990.75                                     | 8.3551% |
| 454'800   | 38'658.00                         | 8.5000% | 38'001.20                                     | 8.3556% |
| 454'900   | 38'666.50                         | 8.5000% | 38'009.55                                     | 8.3556% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 455'000   | 38'675.00                         | 8.5000% | 38'020.00                                     | 8.3560% |
| 455'100   | 38'683.50                         | 8.5000% | 38'028.35                                     | 8.3560% |
| 455'200   | 38'692.00                         | 8.5000% | 38'038.80                                     | 8.3565% |
| 455'300   | 38'700.50                         | 8.5000% | 38'047.15                                     | 8.3565% |
| 455'400   | 38'709.00                         | 8.5000% | 38'057.60                                     | 8.3570% |
| 455'500   | 38'717.50                         | 8.5000% | 38'065.95                                     | 8.3570% |
| 455'600   | 38'726.00                         | 8.5000% | 38'076.40                                     | 8.3574% |
| 455'700   | 38'734.50                         | 8.5000% | 38'084.75                                     | 8.3574% |
| 455'800   | 38'743.00                         | 8.5000% | 38'095.20                                     | 8.3579% |
| 455'900   | 38'751.50                         | 8.5000% | 38'103.55                                     | 8.3579% |
| 456'000   | 38'760.00                         | 8.5000% | 38'114.00                                     | 8.3583% |
| 456'100   | 38'768.50                         | 8.5000% | 38'122.35                                     | 8.3583% |
| 456'200   | 38'777.00                         | 8.5000% | 38'132.80                                     | 8.3588% |
| 456'300   | 38'785.50                         | 8.5000% | 38'141.15                                     | 8.3588% |
| 456'400   | 38'794.00                         | 8.5000% | 38'151.60                                     | 8.3592% |
| 456'500   | 38'802.50                         | 8.5000% | 38'159.95                                     | 8.3592% |
| 456'600   | 38'811.00                         | 8.5000% | 38'170.40                                     | 8.3597% |
| 456'700   | 38'819.50                         | 8.5000% | 38'178.75                                     | 8.3597% |
| 456'800   | 38'828.00                         | 8.5000% | 38'189.20                                     | 8.3602% |
| 456'900   | 38'836.50                         | 8.5000% | 38'197.55                                     | 8.3602% |
| 457'000   | 38'845.00                         | 8.5000% | 38'208.00                                     | 8.3606% |
| 457'100   | 38'853.50                         | 8.5000% | 38'216.35                                     | 8.3606% |
| 457'200   | 38'862.00                         | 8.5000% | 38'226.80                                     | 8.3611% |
| 457'300   | 38'870.50                         | 8.5000% | 38'235.15                                     | 8.3611% |
| 457'400   | 38'879.00                         | 8.5000% | 38'245.60                                     | 8.3615% |
| 457'500   | 38'887.50                         | 8.5000% | 38'253.95                                     | 8.3615% |
| 457'600   | 38'896.00                         | 8.5000% | 38'264.40                                     | 8.3620% |
| 457'700   | 38'904.50                         | 8.5000% | 38'272.75                                     | 8.3620% |
| 457'800   | 38'913.00                         | 8.5000% | 38'283.20                                     | 8.3624% |
| 457'900   | 38'921.50                         | 8.5000% | 38'291.55                                     | 8.3624% |
| 458'000   | 38'930.00                         | 8.5000% | 38'302.00                                     | 8.3629% |
| 458'100   | 38'938.50                         | 8.5000% | 38'310.35                                     | 8.3629% |
| 458'200   | 38'947.00                         | 8.5000% | 38'320.80                                     | 8.3633% |
| 458'300   | 38'955.50                         | 8.5000% | 38'329.15                                     | 8.3633% |
| 458'400   | 38'964.00                         | 8.5000% | 38'339.60                                     | 8.3638% |
| 458'500   | 38'972.50                         | 8.5000% | 38'347.95                                     | 8.3638% |
| 458'600   | 38'981.00                         | 8.5000% | 38'358.40                                     | 8.3642% |
| 458'700   | 38'989.50                         | 8.5000% | 38'366.75                                     | 8.3642% |
| 458'800   | 38'998.00                         | 8.5000% | 38'377.20                                     | 8.3647% |
| 458'900   | 39'006.50                         | 8.5000% | 38'385.55                                     | 8.3647% |
| 459'000   | 39'015.00                         | 8.5000% | 38'396.00                                     | 8.3651% |
| 459'100   | 39'023.50                         | 8.5000% | 38'404.35                                     | 8.3651% |
| 459'200   | 39'032.00                         | 8.5000% | 38'414.80                                     | 8.3656% |
| 459'300   | 39'040.50                         | 8.5000% | 38'423.15                                     | 8.3656% |
| 459'400   | 39'049.00                         | 8.5000% | 38'433.60                                     | 8.3660% |
| 459'500   | 39'057.50                         | 8.5000% | 38'441.95                                     | 8.3660% |
| 459'600   | 39'066.00                         | 8.5000% | 38'452.40                                     | 8.3665% |
| 459'700   | 39'074.50                         | 8.5000% | 38'460.75                                     | 8.3665% |
| 459'800   | 39'083.00                         | 8.5000% | 38'471.20                                     | 8.3669% |
| 459'900   | 39'091.50                         | 8.5000% | 38'479.55                                     | 8.3669% |



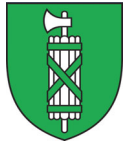
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 460'000   | 39'100.00                         | 8.5000% | 38'490.00                                     | 8.3674% |
| 460'100   | 39'108.50                         | 8.5000% | 38'498.35                                     | 8.3674% |
| 460'200   | 39'117.00                         | 8.5000% | 38'508.80                                     | 8.3678% |
| 460'300   | 39'125.50                         | 8.5000% | 38'517.15                                     | 8.3678% |
| 460'400   | 39'134.00                         | 8.5000% | 38'527.60                                     | 8.3683% |
| 460'500   | 39'142.50                         | 8.5000% | 38'535.95                                     | 8.3683% |
| 460'600   | 39'151.00                         | 8.5000% | 38'546.40                                     | 8.3687% |
| 460'700   | 39'159.50                         | 8.5000% | 38'554.75                                     | 8.3687% |
| 460'800   | 39'168.00                         | 8.5000% | 38'565.20                                     | 8.3692% |
| 460'900   | 39'176.50                         | 8.5000% | 38'573.55                                     | 8.3692% |
| 461'000   | 39'185.00                         | 8.5000% | 38'584.00                                     | 8.3696% |
| 461'100   | 39'193.50                         | 8.5000% | 38'592.35                                     | 8.3696% |
| 461'200   | 39'202.00                         | 8.5000% | 38'602.80                                     | 8.3701% |
| 461'300   | 39'210.50                         | 8.5000% | 38'611.15                                     | 8.3701% |
| 461'400   | 39'219.00                         | 8.5000% | 38'621.60                                     | 8.3705% |
| 461'500   | 39'227.50                         | 8.5000% | 38'629.95                                     | 8.3705% |
| 461'600   | 39'236.00                         | 8.5000% | 38'640.40                                     | 8.3710% |
| 461'700   | 39'244.50                         | 8.5000% | 38'648.75                                     | 8.3710% |
| 461'800   | 39'253.00                         | 8.5000% | 38'659.20                                     | 8.3714% |
| 461'900   | 39'261.50                         | 8.5000% | 38'667.55                                     | 8.3714% |
| 462'000   | 39'270.00                         | 8.5000% | 38'678.00                                     | 8.3719% |
| 462'100   | 39'278.50                         | 8.5000% | 38'686.35                                     | 8.3719% |
| 462'200   | 39'287.00                         | 8.5000% | 38'696.80                                     | 8.3723% |
| 462'300   | 39'295.50                         | 8.5000% | 38'705.15                                     | 8.3723% |
| 462'400   | 39'304.00                         | 8.5000% | 38'715.60                                     | 8.3728% |
| 462'500   | 39'312.50                         | 8.5000% | 38'723.95                                     | 8.3728% |
| 462'600   | 39'321.00                         | 8.5000% | 38'734.40                                     | 8.3732% |
| 462'700   | 39'329.50                         | 8.5000% | 38'742.75                                     | 8.3732% |
| 462'800   | 39'338.00                         | 8.5000% | 38'753.20                                     | 8.3736% |
| 462'900   | 39'346.50                         | 8.5000% | 38'761.55                                     | 8.3736% |
| 463'000   | 39'355.00                         | 8.5000% | 38'772.00                                     | 8.3741% |
| 463'100   | 39'363.50                         | 8.5000% | 38'780.35                                     | 8.3741% |
| 463'200   | 39'372.00                         | 8.5000% | 38'790.80                                     | 8.3745% |
| 463'300   | 39'380.50                         | 8.5000% | 38'799.15                                     | 8.3745% |
| 463'400   | 39'389.00                         | 8.5000% | 38'809.60                                     | 8.3750% |
| 463'500   | 39'397.50                         | 8.5000% | 38'817.95                                     | 8.3750% |
| 463'600   | 39'406.00                         | 8.5000% | 38'828.40                                     | 8.3754% |
| 463'700   | 39'414.50                         | 8.5000% | 38'836.80                                     | 8.3754% |
| 463'800   | 39'423.00                         | 8.5000% | 38'847.20                                     | 8.3759% |
| 463'900   | 39'431.50                         | 8.5000% | 38'855.60                                     | 8.3759% |
| 464'000   | 39'440.00                         | 8.5000% | 38'866.00                                     | 8.3763% |
| 464'100   | 39'448.50                         | 8.5000% | 38'874.40                                     | 8.3763% |
| 464'200   | 39'457.00                         | 8.5000% | 38'884.80                                     | 8.3767% |
| 464'300   | 39'465.50                         | 8.5000% | 38'893.20                                     | 8.3767% |
| 464'400   | 39'474.00                         | 8.5000% | 38'903.60                                     | 8.3772% |
| 464'500   | 39'482.50                         | 8.5000% | 38'912.00                                     | 8.3772% |
| 464'600   | 39'491.00                         | 8.5000% | 38'922.40                                     | 8.3776% |
| 464'700   | 39'499.50                         | 8.5000% | 38'930.80                                     | 8.3776% |
| 464'800   | 39'508.00                         | 8.5000% | 38'941.20                                     | 8.3781% |
| 464'900   | 39'516.50                         | 8.5000% | 38'949.60                                     | 8.3781% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 465'000   | 39'525.00                         | 8.5000% | 38'960.00                                     | 8.3785% |
| 465'100   | 39'533.50                         | 8.5000% | 38'968.40                                     | 8.3785% |
| 465'200   | 39'542.00                         | 8.5000% | 38'978.80                                     | 8.3789% |
| 465'300   | 39'550.50                         | 8.5000% | 38'987.20                                     | 8.3789% |
| 465'400   | 39'559.00                         | 8.5000% | 38'997.60                                     | 8.3794% |
| 465'500   | 39'567.50                         | 8.5000% | 39'006.00                                     | 8.3794% |
| 465'600   | 39'576.00                         | 8.5000% | 39'016.40                                     | 8.3798% |
| 465'700   | 39'584.50                         | 8.5000% | 39'024.80                                     | 8.3798% |
| 465'800   | 39'593.00                         | 8.5000% | 39'035.20                                     | 8.3802% |
| 465'900   | 39'601.50                         | 8.5000% | 39'043.60                                     | 8.3802% |
| 466'000   | 39'610.00                         | 8.5000% | 39'054.00                                     | 8.3807% |
| 466'100   | 39'618.50                         | 8.5000% | 39'062.40                                     | 8.3807% |
| 466'200   | 39'627.00                         | 8.5000% | 39'072.80                                     | 8.3811% |
| 466'300   | 39'635.50                         | 8.5000% | 39'081.20                                     | 8.3811% |
| 466'400   | 39'644.00                         | 8.5000% | 39'091.60                                     | 8.3816% |
| 466'500   | 39'652.50                         | 8.5000% | 39'100.00                                     | 8.3816% |
| 466'600   | 39'661.00                         | 8.5000% | 39'110.40                                     | 8.3820% |
| 466'700   | 39'669.50                         | 8.5000% | 39'118.80                                     | 8.3820% |
| 466'800   | 39'678.00                         | 8.5000% | 39'129.20                                     | 8.3824% |
| 466'900   | 39'686.50                         | 8.5000% | 39'137.60                                     | 8.3824% |
| 467'000   | 39'695.00                         | 8.5000% | 39'148.00                                     | 8.3829% |
| 467'100   | 39'703.50                         | 8.5000% | 39'156.40                                     | 8.3829% |
| 467'200   | 39'712.00                         | 8.5000% | 39'166.80                                     | 8.3833% |
| 467'300   | 39'720.50                         | 8.5000% | 39'175.20                                     | 8.3833% |
| 467'400   | 39'729.00                         | 8.5000% | 39'185.60                                     | 8.3837% |
| 467'500   | 39'737.50                         | 8.5000% | 39'194.00                                     | 8.3837% |
| 467'600   | 39'746.00                         | 8.5000% | 39'204.40                                     | 8.3842% |
| 467'700   | 39'754.50                         | 8.5000% | 39'212.80                                     | 8.3842% |
| 467'800   | 39'763.00                         | 8.5000% | 39'223.20                                     | 8.3846% |
| 467'900   | 39'771.50                         | 8.5000% | 39'231.60                                     | 8.3846% |
| 468'000   | 39'780.00                         | 8.5000% | 39'242.00                                     | 8.3850% |
| 468'100   | 39'788.50                         | 8.5000% | 39'250.40                                     | 8.3850% |
| 468'200   | 39'797.00                         | 8.5000% | 39'260.80                                     | 8.3855% |
| 468'300   | 39'805.50                         | 8.5000% | 39'269.20                                     | 8.3855% |
| 468'400   | 39'814.00                         | 8.5000% | 39'279.60                                     | 8.3859% |
| 468'500   | 39'822.50                         | 8.5000% | 39'288.00                                     | 8.3859% |
| 468'600   | 39'831.00                         | 8.5000% | 39'298.40                                     | 8.3863% |
| 468'700   | 39'839.50                         | 8.5000% | 39'306.80                                     | 8.3863% |
| 468'800   | 39'848.00                         | 8.5000% | 39'317.20                                     | 8.3868% |
| 468'900   | 39'856.50                         | 8.5000% | 39'325.60                                     | 8.3868% |
| 469'000   | 39'865.00                         | 8.5000% | 39'336.00                                     | 8.3872% |
| 469'100   | 39'873.50                         | 8.5000% | 39'344.40                                     | 8.3872% |
| 469'200   | 39'882.00                         | 8.5000% | 39'354.80                                     | 8.3876% |
| 469'300   | 39'890.50                         | 8.5000% | 39'363.20                                     | 8.3876% |
| 469'400   | 39'899.00                         | 8.5000% | 39'373.60                                     | 8.3881% |
| 469'500   | 39'907.50                         | 8.5000% | 39'382.00                                     | 8.3881% |
| 469'600   | 39'916.00                         | 8.5000% | 39'392.40                                     | 8.3885% |
| 469'700   | 39'924.50                         | 8.5000% | 39'400.80                                     | 8.3885% |
| 469'800   | 39'933.00                         | 8.5000% | 39'411.20                                     | 8.3889% |
| 469'900   | 39'941.50                         | 8.5000% | 39'419.60                                     | 8.3889% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 470'000   | 39'950.00                         | 8.5000% | 39'430.00                                     | 8.3894% |
| 470'100   | 39'958.50                         | 8.5000% | 39'438.40                                     | 8.3894% |
| 470'200   | 39'967.00                         | 8.5000% | 39'448.80                                     | 8.3898% |
| 470'300   | 39'975.50                         | 8.5000% | 39'457.20                                     | 8.3898% |
| 470'400   | 39'984.00                         | 8.5000% | 39'467.60                                     | 8.3902% |
| 470'500   | 39'992.50                         | 8.5000% | 39'476.00                                     | 8.3902% |
| 470'600   | 40'001.00                         | 8.5000% | 39'486.40                                     | 8.3907% |
| 470'700   | 40'009.50                         | 8.5000% | 39'494.80                                     | 8.3907% |
| 470'800   | 40'018.00                         | 8.5000% | 39'505.20                                     | 8.3911% |
| 470'900   | 40'026.50                         | 8.5000% | 39'513.60                                     | 8.3911% |
| 471'000   | 40'035.00                         | 8.5000% | 39'524.00                                     | 8.3915% |
| 471'100   | 40'043.50                         | 8.5000% | 39'532.40                                     | 8.3915% |
| 471'200   | 40'052.00                         | 8.5000% | 39'542.80                                     | 8.3919% |
| 471'300   | 40'060.50                         | 8.5000% | 39'551.20                                     | 8.3919% |
| 471'400   | 40'069.00                         | 8.5000% | 39'561.60                                     | 8.3924% |
| 471'500   | 40'077.50                         | 8.5000% | 39'570.00                                     | 8.3924% |
| 471'600   | 40'086.00                         | 8.5000% | 39'580.40                                     | 8.3928% |
| 471'700   | 40'094.50                         | 8.5000% | 39'588.80                                     | 8.3928% |
| 471'800   | 40'103.00                         | 8.5000% | 39'599.20                                     | 8.3932% |
| 471'900   | 40'111.50                         | 8.5000% | 39'607.60                                     | 8.3932% |
| 472'000   | 40'120.00                         | 8.5000% | 39'618.00                                     | 8.3936% |
| 472'100   | 40'128.50                         | 8.5000% | 39'626.40                                     | 8.3936% |
| 472'200   | 40'137.00                         | 8.5000% | 39'636.80                                     | 8.3941% |
| 472'300   | 40'145.50                         | 8.5000% | 39'645.20                                     | 8.3941% |
| 472'400   | 40'154.00                         | 8.5000% | 39'655.60                                     | 8.3945% |
| 472'500   | 40'162.50                         | 8.5000% | 39'664.00                                     | 8.3945% |
| 472'600   | 40'171.00                         | 8.5000% | 39'674.40                                     | 8.3949% |
| 472'700   | 40'179.50                         | 8.5000% | 39'682.80                                     | 8.3949% |
| 472'800   | 40'188.00                         | 8.5000% | 39'693.20                                     | 8.3953% |
| 472'900   | 40'196.50                         | 8.5000% | 39'701.60                                     | 8.3953% |
| 473'000   | 40'205.00                         | 8.5000% | 39'712.00                                     | 8.3958% |
| 473'100   | 40'213.50                         | 8.5000% | 39'720.40                                     | 8.3958% |
| 473'200   | 40'222.00                         | 8.5000% | 39'730.80                                     | 8.3962% |
| 473'300   | 40'230.50                         | 8.5000% | 39'739.20                                     | 8.3962% |
| 473'400   | 40'239.00                         | 8.5000% | 39'749.60                                     | 8.3966% |
| 473'500   | 40'247.50                         | 8.5000% | 39'758.00                                     | 8.3966% |
| 473'600   | 40'256.00                         | 8.5000% | 39'768.40                                     | 8.3970% |
| 473'700   | 40'264.50                         | 8.5000% | 39'776.80                                     | 8.3970% |
| 473'800   | 40'273.00                         | 8.5000% | 39'787.20                                     | 8.3975% |
| 473'900   | 40'281.50                         | 8.5000% | 39'795.60                                     | 8.3975% |
| 474'000   | 40'290.00                         | 8.5000% | 39'806.00                                     | 8.3979% |
| 474'100   | 40'298.50                         | 8.5000% | 39'814.40                                     | 8.3979% |
| 474'200   | 40'307.00                         | 8.5000% | 39'824.80                                     | 8.3983% |
| 474'300   | 40'315.50                         | 8.5000% | 39'833.20                                     | 8.3983% |
| 474'400   | 40'324.00                         | 8.5000% | 39'843.60                                     | 8.3987% |
| 474'500   | 40'332.50                         | 8.5000% | 39'852.00                                     | 8.3987% |
| 474'600   | 40'341.00                         | 8.5000% | 39'862.40                                     | 8.3992% |
| 474'700   | 40'349.50                         | 8.5000% | 39'870.80                                     | 8.3992% |
| 474'800   | 40'358.00                         | 8.5000% | 39'881.20                                     | 8.3996% |
| 474'900   | 40'366.50                         | 8.5000% | 39'889.60                                     | 8.3996% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 475'000   | 40'375.00                         | 8.5000% | 39'900.00                                     | 8.4000% |
| 475'100   | 40'383.50                         | 8.5000% | 39'908.40                                     | 8.4000% |
| 475'200   | 40'392.00                         | 8.5000% | 39'918.80                                     | 8.4004% |
| 475'300   | 40'400.50                         | 8.5000% | 39'927.20                                     | 8.4004% |
| 475'400   | 40'409.00                         | 8.5000% | 39'937.60                                     | 8.4008% |
| 475'500   | 40'417.50                         | 8.5000% | 39'946.00                                     | 8.4008% |
| 475'600   | 40'426.00                         | 8.5000% | 39'956.40                                     | 8.4013% |
| 475'700   | 40'434.50                         | 8.5000% | 39'964.80                                     | 8.4013% |
| 475'800   | 40'443.00                         | 8.5000% | 39'975.20                                     | 8.4017% |
| 475'900   | 40'451.50                         | 8.5000% | 39'983.60                                     | 8.4017% |
| 476'000   | 40'460.00                         | 8.5000% | 39'994.00                                     | 8.4021% |
| 476'100   | 40'468.50                         | 8.5000% | 40'002.40                                     | 8.4021% |
| 476'200   | 40'477.00                         | 8.5000% | 40'012.80                                     | 8.4025% |
| 476'300   | 40'485.50                         | 8.5000% | 40'021.20                                     | 8.4025% |
| 476'400   | 40'494.00                         | 8.5000% | 40'031.60                                     | 8.4029% |
| 476'500   | 40'502.50                         | 8.5000% | 40'040.00                                     | 8.4029% |
| 476'600   | 40'511.00                         | 8.5000% | 40'050.40                                     | 8.4034% |
| 476'700   | 40'519.50                         | 8.5000% | 40'058.80                                     | 8.4034% |
| 476'800   | 40'528.00                         | 8.5000% | 40'069.20                                     | 8.4038% |
| 476'900   | 40'536.50                         | 8.5000% | 40'077.60                                     | 8.4038% |
| 477'000   | 40'545.00                         | 8.5000% | 40'088.00                                     | 8.4042% |
| 477'100   | 40'553.50                         | 8.5000% | 40'096.40                                     | 8.4042% |
| 477'200   | 40'562.00                         | 8.5000% | 40'106.80                                     | 8.4046% |
| 477'300   | 40'570.50                         | 8.5000% | 40'115.20                                     | 8.4046% |
| 477'400   | 40'579.00                         | 8.5000% | 40'125.60                                     | 8.4050% |
| 477'500   | 40'587.50                         | 8.5000% | 40'134.00                                     | 8.4050% |
| 477'600   | 40'596.00                         | 8.5000% | 40'144.40                                     | 8.4054% |
| 477'700   | 40'604.50                         | 8.5000% | 40'152.80                                     | 8.4054% |
| 477'800   | 40'613.00                         | 8.5000% | 40'163.20                                     | 8.4059% |
| 477'900   | 40'621.50                         | 8.5000% | 40'171.60                                     | 8.4059% |
| 478'000   | 40'630.00                         | 8.5000% | 40'182.00                                     | 8.4063% |
| 478'100   | 40'638.50                         | 8.5000% | 40'190.40                                     | 8.4063% |
| 478'200   | 40'647.00                         | 8.5000% | 40'200.80                                     | 8.4067% |
| 478'300   | 40'655.50                         | 8.5000% | 40'209.20                                     | 8.4067% |
| 478'400   | 40'664.00                         | 8.5000% | 40'219.60                                     | 8.4071% |
| 478'500   | 40'672.50                         | 8.5000% | 40'228.00                                     | 8.4071% |
| 478'600   | 40'681.00                         | 8.5000% | 40'238.40                                     | 8.4075% |
| 478'700   | 40'689.50                         | 8.5000% | 40'246.80                                     | 8.4075% |
| 478'800   | 40'698.00                         | 8.5000% | 40'257.20                                     | 8.4079% |
| 478'900   | 40'706.50                         | 8.5000% | 40'265.60                                     | 8.4079% |
| 479'000   | 40'715.00                         | 8.5000% | 40'276.00                                     | 8.4084% |
| 479'100   | 40'723.50                         | 8.5000% | 40'284.40                                     | 8.4084% |
| 479'200   | 40'732.00                         | 8.5000% | 40'294.80                                     | 8.4088% |
| 479'300   | 40'740.50                         | 8.5000% | 40'303.20                                     | 8.4088% |
| 479'400   | 40'749.00                         | 8.5000% | 40'313.60                                     | 8.4092% |
| 479'500   | 40'757.50                         | 8.5000% | 40'322.00                                     | 8.4092% |
| 479'600   | 40'766.00                         | 8.5000% | 40'332.40                                     | 8.4096% |
| 479'700   | 40'774.50                         | 8.5000% | 40'340.80                                     | 8.4096% |
| 479'800   | 40'783.00                         | 8.5000% | 40'351.20                                     | 8.4100% |
| 479'900   | 40'791.50                         | 8.5000% | 40'359.60                                     | 8.4100% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 480'000   | 40'800.00                         | 8.5000% | 40'370.00                                     | 8.4104% |
| 480'100   | 40'808.50                         | 8.5000% | 40'378.40                                     | 8.4104% |
| 480'200   | 40'817.00                         | 8.5000% | 40'388.80                                     | 8.4108% |
| 480'300   | 40'825.50                         | 8.5000% | 40'397.20                                     | 8.4108% |
| 480'400   | 40'834.00                         | 8.5000% | 40'407.60                                     | 8.4112% |
| 480'500   | 40'842.50                         | 8.5000% | 40'416.00                                     | 8.4112% |
| 480'600   | 40'851.00                         | 8.5000% | 40'426.40                                     | 8.4117% |
| 480'700   | 40'859.50                         | 8.5000% | 40'434.80                                     | 8.4117% |
| 480'800   | 40'868.00                         | 8.5000% | 40'445.20                                     | 8.4121% |
| 480'900   | 40'876.50                         | 8.5000% | 40'453.60                                     | 8.4121% |
| 481'000   | 40'885.00                         | 8.5000% | 40'464.00                                     | 8.4125% |
| 481'100   | 40'893.50                         | 8.5000% | 40'472.40                                     | 8.4125% |
| 481'200   | 40'902.00                         | 8.5000% | 40'482.80                                     | 8.4129% |
| 481'300   | 40'910.50                         | 8.5000% | 40'491.20                                     | 8.4129% |
| 481'400   | 40'919.00                         | 8.5000% | 40'501.60                                     | 8.4133% |
| 481'500   | 40'927.50                         | 8.5000% | 40'510.00                                     | 8.4133% |
| 481'600   | 40'936.00                         | 8.5000% | 40'520.40                                     | 8.4137% |
| 481'700   | 40'944.50                         | 8.5000% | 40'528.80                                     | 8.4137% |
| 481'800   | 40'953.00                         | 8.5000% | 40'539.20                                     | 8.4141% |
| 481'900   | 40'961.50                         | 8.5000% | 40'547.60                                     | 8.4141% |
| 482'000   | 40'970.00                         | 8.5000% | 40'558.00                                     | 8.4145% |
| 482'100   | 40'978.50                         | 8.5000% | 40'566.40                                     | 8.4145% |
| 482'200   | 40'987.00                         | 8.5000% | 40'576.80                                     | 8.4149% |
| 482'300   | 40'995.50                         | 8.5000% | 40'585.20                                     | 8.4149% |
| 482'400   | 41'004.00                         | 8.5000% | 40'595.60                                     | 8.4153% |
| 482'500   | 41'012.50                         | 8.5000% | 40'604.00                                     | 8.4153% |
| 482'600   | 41'021.00                         | 8.5000% | 40'614.40                                     | 8.4157% |
| 482'700   | 41'029.50                         | 8.5000% | 40'622.80                                     | 8.4157% |
| 482'800   | 41'038.00                         | 8.5000% | 40'633.20                                     | 8.4162% |
| 482'900   | 41'046.50                         | 8.5000% | 40'641.60                                     | 8.4162% |
| 483'000   | 41'055.00                         | 8.5000% | 40'652.00                                     | 8.4166% |
| 483'100   | 41'063.50                         | 8.5000% | 40'660.40                                     | 8.4166% |
| 483'200   | 41'072.00                         | 8.5000% | 40'670.80                                     | 8.4170% |
| 483'300   | 41'080.50                         | 8.5000% | 40'679.20                                     | 8.4170% |
| 483'400   | 41'089.00                         | 8.5000% | 40'689.60                                     | 8.4174% |
| 483'500   | 41'097.50                         | 8.5000% | 40'698.00                                     | 8.4174% |
| 483'600   | 41'106.00                         | 8.5000% | 40'708.40                                     | 8.4178% |
| 483'700   | 41'114.50                         | 8.5000% | 40'716.80                                     | 8.4178% |
| 483'800   | 41'123.00                         | 8.5000% | 40'727.20                                     | 8.4182% |
| 483'900   | 41'131.50                         | 8.5000% | 40'735.60                                     | 8.4182% |
| 484'000   | 41'140.00                         | 8.5000% | 40'746.00                                     | 8.4186% |
| 484'100   | 41'148.50                         | 8.5000% | 40'754.40                                     | 8.4186% |
| 484'200   | 41'157.00                         | 8.5000% | 40'764.80                                     | 8.4190% |
| 484'300   | 41'165.50                         | 8.5000% | 40'773.20                                     | 8.4190% |
| 484'400   | 41'174.00                         | 8.5000% | 40'783.60                                     | 8.4194% |
| 484'500   | 41'182.50                         | 8.5000% | 40'792.00                                     | 8.4194% |
| 484'600   | 41'191.00                         | 8.5000% | 40'802.40                                     | 8.4198% |
| 484'700   | 41'199.50                         | 8.5000% | 40'810.80                                     | 8.4198% |
| 484'800   | 41'208.00                         | 8.5000% | 40'821.20                                     | 8.4202% |
| 484'900   | 41'216.50                         | 8.5000% | 40'829.60                                     | 8.4202% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 485'000   | 41'225.00                         | 8.5000% | 40'840.00                                     | 8.4206% |
| 485'100   | 41'233.50                         | 8.5000% | 40'848.40                                     | 8.4206% |
| 485'200   | 41'242.00                         | 8.5000% | 40'858.80                                     | 8.4210% |
| 485'300   | 41'250.50                         | 8.5000% | 40'867.20                                     | 8.4210% |
| 485'400   | 41'259.00                         | 8.5000% | 40'877.60                                     | 8.4214% |
| 485'500   | 41'267.50                         | 8.5000% | 40'886.00                                     | 8.4214% |
| 485'600   | 41'276.00                         | 8.5000% | 40'896.40                                     | 8.4218% |
| 485'700   | 41'284.50                         | 8.5000% | 40'904.80                                     | 8.4218% |
| 485'800   | 41'293.00                         | 8.5000% | 40'915.20                                     | 8.4222% |
| 485'900   | 41'301.50                         | 8.5000% | 40'923.60                                     | 8.4222% |
| 486'000   | 41'310.00                         | 8.5000% | 40'934.00                                     | 8.4226% |
| 486'100   | 41'318.50                         | 8.5000% | 40'942.40                                     | 8.4226% |
| 486'200   | 41'327.00                         | 8.5000% | 40'952.80                                     | 8.4230% |
| 486'300   | 41'335.50                         | 8.5000% | 40'961.20                                     | 8.4230% |
| 486'400   | 41'344.00                         | 8.5000% | 40'971.60                                     | 8.4234% |
| 486'500   | 41'352.50                         | 8.5000% | 40'980.00                                     | 8.4234% |
| 486'600   | 41'361.00                         | 8.5000% | 40'990.40                                     | 8.4238% |
| 486'700   | 41'369.50                         | 8.5000% | 40'998.80                                     | 8.4238% |
| 486'800   | 41'378.00                         | 8.5000% | 41'009.20                                     | 8.4242% |
| 486'900   | 41'386.50                         | 8.5000% | 41'017.60                                     | 8.4242% |
| 487'000   | 41'395.00                         | 8.5000% | 41'028.00                                     | 8.4246% |
| 487'100   | 41'403.50                         | 8.5000% | 41'036.40                                     | 8.4246% |
| 487'200   | 41'412.00                         | 8.5000% | 41'046.80                                     | 8.4250% |
| 487'300   | 41'420.50                         | 8.5000% | 41'055.25                                     | 8.4250% |
| 487'400   | 41'429.00                         | 8.5000% | 41'065.60                                     | 8.4254% |
| 487'500   | 41'437.50                         | 8.5000% | 41'074.05                                     | 8.4254% |
| 487'600   | 41'446.00                         | 8.5000% | 41'084.40                                     | 8.4258% |
| 487'700   | 41'454.50                         | 8.5000% | 41'092.85                                     | 8.4258% |
| 487'800   | 41'463.00                         | 8.5000% | 41'103.20                                     | 8.4262% |
| 487'900   | 41'471.50                         | 8.5000% | 41'111.65                                     | 8.4262% |
| 488'000   | 41'480.00                         | 8.5000% | 41'122.00                                     | 8.4266% |
| 488'100   | 41'488.50                         | 8.5000% | 41'130.45                                     | 8.4266% |
| 488'200   | 41'497.00                         | 8.5000% | 41'140.80                                     | 8.4270% |
| 488'300   | 41'505.50                         | 8.5000% | 41'149.25                                     | 8.4270% |
| 488'400   | 41'514.00                         | 8.5000% | 41'159.60                                     | 8.4274% |
| 488'500   | 41'522.50                         | 8.5000% | 41'168.05                                     | 8.4274% |
| 488'600   | 41'531.00                         | 8.5000% | 41'178.40                                     | 8.4278% |
| 488'700   | 41'539.50                         | 8.5000% | 41'186.85                                     | 8.4278% |
| 488'800   | 41'548.00                         | 8.5000% | 41'197.20                                     | 8.4282% |
| 488'900   | 41'556.50                         | 8.5000% | 41'205.65                                     | 8.4282% |
| 489'000   | 41'565.00                         | 8.5000% | 41'216.00                                     | 8.4286% |
| 489'100   | 41'573.50                         | 8.5000% | 41'224.45                                     | 8.4286% |
| 489'200   | 41'582.00                         | 8.5000% | 41'234.80                                     | 8.4290% |
| 489'300   | 41'590.50                         | 8.5000% | 41'243.25                                     | 8.4290% |
| 489'400   | 41'599.00                         | 8.5000% | 41'253.60                                     | 8.4294% |
| 489'500   | 41'607.50                         | 8.5000% | 41'262.05                                     | 8.4294% |
| 489'600   | 41'616.00                         | 8.5000% | 41'272.40                                     | 8.4298% |
| 489'700   | 41'624.50                         | 8.5000% | 41'280.85                                     | 8.4298% |
| 489'800   | 41'633.00                         | 8.5000% | 41'291.20                                     | 8.4302% |
| 489'900   | 41'641.50                         | 8.5000% | 41'299.65                                     | 8.4302% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 490'000   | 41'650.00                         | 8.5000% | 41'310.00                                     | 8.4306% |
| 490'100   | 41'658.50                         | 8.5000% | 41'318.45                                     | 8.4306% |
| 490'200   | 41'667.00                         | 8.5000% | 41'328.80                                     | 8.4310% |
| 490'300   | 41'675.50                         | 8.5000% | 41'337.25                                     | 8.4310% |
| 490'400   | 41'684.00                         | 8.5000% | 41'347.60                                     | 8.4314% |
| 490'500   | 41'692.50                         | 8.5000% | 41'356.05                                     | 8.4314% |
| 490'600   | 41'701.00                         | 8.5000% | 41'366.40                                     | 8.4318% |
| 490'700   | 41'709.50                         | 8.5000% | 41'374.85                                     | 8.4318% |
| 490'800   | 41'718.00                         | 8.5000% | 41'385.20                                     | 8.4322% |
| 490'900   | 41'726.50                         | 8.5000% | 41'393.65                                     | 8.4322% |
| 491'000   | 41'735.00                         | 8.5000% | 41'404.00                                     | 8.4326% |
| 491'100   | 41'743.50                         | 8.5000% | 41'412.45                                     | 8.4326% |
| 491'200   | 41'752.00                         | 8.5000% | 41'422.80                                     | 8.4330% |
| 491'300   | 41'760.50                         | 8.5000% | 41'431.25                                     | 8.4330% |
| 491'400   | 41'769.00                         | 8.5000% | 41'441.60                                     | 8.4334% |
| 491'500   | 41'777.50                         | 8.5000% | 41'450.05                                     | 8.4334% |
| 491'600   | 41'786.00                         | 8.5000% | 41'460.40                                     | 8.4338% |
| 491'700   | 41'794.50                         | 8.5000% | 41'468.85                                     | 8.4338% |
| 491'800   | 41'803.00                         | 8.5000% | 41'479.20                                     | 8.4342% |
| 491'900   | 41'811.50                         | 8.5000% | 41'487.65                                     | 8.4342% |
| 492'000   | 41'820.00                         | 8.5000% | 41'498.00                                     | 8.4346% |
| 492'100   | 41'828.50                         | 8.5000% | 41'506.45                                     | 8.4346% |
| 492'200   | 41'837.00                         | 8.5000% | 41'516.80                                     | 8.4349% |
| 492'300   | 41'845.50                         | 8.5000% | 41'525.25                                     | 8.4349% |
| 492'400   | 41'854.00                         | 8.5000% | 41'535.60                                     | 8.4353% |
| 492'500   | 41'862.50                         | 8.5000% | 41'544.05                                     | 8.4353% |
| 492'600   | 41'871.00                         | 8.5000% | 41'554.40                                     | 8.4357% |
| 492'700   | 41'879.50                         | 8.5000% | 41'562.85                                     | 8.4357% |
| 492'800   | 41'888.00                         | 8.5000% | 41'573.20                                     | 8.4361% |
| 492'900   | 41'896.50                         | 8.5000% | 41'581.65                                     | 8.4361% |
| 493'000   | 41'905.00                         | 8.5000% | 41'592.00                                     | 8.4365% |
| 493'100   | 41'913.50                         | 8.5000% | 41'600.45                                     | 8.4365% |
| 493'200   | 41'922.00                         | 8.5000% | 41'610.80                                     | 8.4369% |
| 493'300   | 41'930.50                         | 8.5000% | 41'619.25                                     | 8.4369% |
| 493'400   | 41'939.00                         | 8.5000% | 41'629.60                                     | 8.4373% |
| 493'500   | 41'947.50                         | 8.5000% | 41'638.05                                     | 8.4373% |
| 493'600   | 41'956.00                         | 8.5000% | 41'648.40                                     | 8.4377% |
| 493'700   | 41'964.50                         | 8.5000% | 41'656.85                                     | 8.4377% |
| 493'800   | 41'973.00                         | 8.5000% | 41'667.20                                     | 8.4381% |
| 493'900   | 41'981.50                         | 8.5000% | 41'675.65                                     | 8.4381% |
| 494'000   | 41'990.00                         | 8.5000% | 41'686.00                                     | 8.4385% |
| 494'100   | 41'998.50                         | 8.5000% | 41'694.45                                     | 8.4385% |
| 494'200   | 42'007.00                         | 8.5000% | 41'704.80                                     | 8.4389% |
| 494'300   | 42'015.50                         | 8.5000% | 41'713.25                                     | 8.4389% |
| 494'400   | 42'024.00                         | 8.5000% | 41'723.60                                     | 8.4392% |
| 494'500   | 42'032.50                         | 8.5000% | 41'732.05                                     | 8.4392% |
| 494'600   | 42'041.00                         | 8.5000% | 41'742.40                                     | 8.4396% |
| 494'700   | 42'049.50                         | 8.5000% | 41'750.85                                     | 8.4396% |
| 494'800   | 42'058.00                         | 8.5000% | 41'761.20                                     | 8.4400% |
| 494'900   | 42'066.50                         | 8.5000% | 41'769.65                                     | 8.4400% |



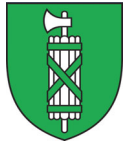
## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 495'000   | 42'075.00                         | 8.5000% | 41'780.00                                     | 8.4404% |
| 495'100   | 42'083.50                         | 8.5000% | 41'788.45                                     | 8.4404% |
| 495'200   | 42'092.00                         | 8.5000% | 41'798.80                                     | 8.4408% |
| 495'300   | 42'100.50                         | 8.5000% | 41'807.25                                     | 8.4408% |
| 495'400   | 42'109.00                         | 8.5000% | 41'817.60                                     | 8.4412% |
| 495'500   | 42'117.50                         | 8.5000% | 41'826.05                                     | 8.4412% |
| 495'600   | 42'126.00                         | 8.5000% | 41'836.40                                     | 8.4416% |
| 495'700   | 42'134.50                         | 8.5000% | 41'844.85                                     | 8.4416% |
| 495'800   | 42'143.00                         | 8.5000% | 41'855.20                                     | 8.4420% |
| 495'900   | 42'151.50                         | 8.5000% | 41'863.65                                     | 8.4420% |
| 496'000   | 42'160.00                         | 8.5000% | 41'874.00                                     | 8.4423% |
| 496'100   | 42'168.50                         | 8.5000% | 41'882.45                                     | 8.4423% |
| 496'200   | 42'177.00                         | 8.5000% | 41'892.80                                     | 8.4427% |
| 496'300   | 42'185.50                         | 8.5000% | 41'901.25                                     | 8.4427% |
| 496'400   | 42'194.00                         | 8.5000% | 41'911.60                                     | 8.4431% |
| 496'500   | 42'202.50                         | 8.5000% | 41'920.05                                     | 8.4431% |
| 496'600   | 42'211.00                         | 8.5000% | 41'930.40                                     | 8.4435% |
| 496'700   | 42'219.50                         | 8.5000% | 41'938.85                                     | 8.4435% |
| 496'800   | 42'228.00                         | 8.5000% | 41'949.20                                     | 8.4439% |
| 496'900   | 42'236.50                         | 8.5000% | 41'957.65                                     | 8.4439% |
| 497'000   | 42'245.00                         | 8.5000% | 41'968.00                                     | 8.4443% |
| 497'100   | 42'253.50                         | 8.5000% | 41'976.45                                     | 8.4443% |
| 497'200   | 42'262.00                         | 8.5000% | 41'986.80                                     | 8.4447% |
| 497'300   | 42'270.50                         | 8.5000% | 41'995.25                                     | 8.4447% |
| 497'400   | 42'279.00                         | 8.5000% | 42'005.60                                     | 8.4450% |
| 497'500   | 42'287.50                         | 8.5000% | 42'014.05                                     | 8.4450% |
| 497'600   | 42'296.00                         | 8.5000% | 42'024.40                                     | 8.4454% |
| 497'700   | 42'304.50                         | 8.5000% | 42'032.85                                     | 8.4454% |
| 497'800   | 42'313.00                         | 8.5000% | 42'043.20                                     | 8.4458% |
| 497'900   | 42'321.50                         | 8.5000% | 42'051.65                                     | 8.4458% |
| 498'000   | 42'330.00                         | 8.5000% | 42'062.00                                     | 8.4462% |
| 498'100   | 42'338.50                         | 8.5000% | 42'070.45                                     | 8.4462% |
| 498'200   | 42'347.00                         | 8.5000% | 42'080.80                                     | 8.4466% |
| 498'300   | 42'355.50                         | 8.5000% | 42'089.25                                     | 8.4466% |
| 498'400   | 42'364.00                         | 8.5000% | 42'099.60                                     | 8.4470% |
| 498'500   | 42'372.50                         | 8.5000% | 42'108.05                                     | 8.4470% |
| 498'600   | 42'381.00                         | 8.5000% | 42'118.40                                     | 8.4473% |
| 498'700   | 42'389.50                         | 8.5000% | 42'126.85                                     | 8.4473% |
| 498'800   | 42'398.00                         | 8.5000% | 42'137.20                                     | 8.4477% |
| 498'900   | 42'406.50                         | 8.5000% | 42'145.65                                     | 8.4477% |
| 499'000   | 42'415.00                         | 8.5000% | 42'156.00                                     | 8.4481% |
| 499'100   | 42'423.50                         | 8.5000% | 42'164.45                                     | 8.4481% |
| 499'200   | 42'432.00                         | 8.5000% | 42'174.80                                     | 8.4485% |
| 499'300   | 42'440.50                         | 8.5000% | 42'183.25                                     | 8.4485% |
| 499'400   | 42'449.00                         | 8.5000% | 42'193.60                                     | 8.4489% |
| 499'500   | 42'457.50                         | 8.5000% | 42'202.05                                     | 8.4489% |
| 499'600   | 42'466.00                         | 8.5000% | 42'212.40                                     | 8.4492% |
| 499'700   | 42'474.50                         | 8.5000% | 42'220.85                                     | 8.4492% |
| 499'800   | 42'483.00                         | 8.5000% | 42'231.20                                     | 8.4496% |
| 499'900   | 42'491.50                         | 8.5000% | 42'239.65                                     | 8.4496% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 500'000   | 42'500.00                         | 8.5000% | 42'250.00                                     | 8.4500% |
| 500'100   | 42'508.50                         | 8.5000% | 42'258.45                                     | 8.4500% |
| 500'200   | 42'517.00                         | 8.5000% | 42'268.80                                     | 8.4504% |
| 500'300   | 42'525.50                         | 8.5000% | 42'277.25                                     | 8.4504% |
| 500'400   | 42'534.00                         | 8.5000% | 42'287.60                                     | 8.4508% |
| 500'500   | 42'542.50                         | 8.5000% | 42'296.05                                     | 8.4508% |
| 500'600   | 42'551.00                         | 8.5000% | 42'306.40                                     | 8.4511% |
| 500'700   | 42'559.50                         | 8.5000% | 42'314.85                                     | 8.4511% |
| 500'800   | 42'568.00                         | 8.5000% | 42'325.20                                     | 8.4515% |
| 500'900   | 42'576.50                         | 8.5000% | 42'333.65                                     | 8.4515% |
| 501'000   | 42'585.00                         | 8.5000% | 42'344.00                                     | 8.4519% |
| 501'100   | 42'593.50                         | 8.5000% | 42'352.45                                     | 8.4519% |
| 501'200   | 42'602.00                         | 8.5000% | 42'362.80                                     | 8.4523% |
| 501'300   | 42'610.50                         | 8.5000% | 42'371.25                                     | 8.4523% |
| 501'400   | 42'619.00                         | 8.5000% | 42'381.60                                     | 8.4527% |
| 501'500   | 42'627.50                         | 8.5000% | 42'390.05                                     | 8.4527% |
| 501'600   | 42'636.00                         | 8.5000% | 42'400.40                                     | 8.4530% |
| 501'700   | 42'644.50                         | 8.5000% | 42'408.85                                     | 8.4530% |
| 501'800   | 42'653.00                         | 8.5000% | 42'419.20                                     | 8.4534% |
| 501'900   | 42'661.50                         | 8.5000% | 42'427.65                                     | 8.4534% |
| 502'000   | 42'670.00                         | 8.5000% | 42'438.00                                     | 8.4538% |
| 502'100   | 42'678.50                         | 8.5000% | 42'446.45                                     | 8.4538% |
| 502'200   | 42'687.00                         | 8.5000% | 42'456.80                                     | 8.4542% |
| 502'300   | 42'695.50                         | 8.5000% | 42'465.25                                     | 8.4542% |
| 502'400   | 42'704.00                         | 8.5000% | 42'475.60                                     | 8.4545% |
| 502'500   | 42'712.50                         | 8.5000% | 42'484.05                                     | 8.4545% |
| 502'600   | 42'721.00                         | 8.5000% | 42'494.40                                     | 8.4549% |
| 502'700   | 42'729.50                         | 8.5000% | 42'502.85                                     | 8.4549% |
| 502'800   | 42'738.00                         | 8.5000% | 42'513.20                                     | 8.4553% |
| 502'900   | 42'746.50                         | 8.5000% | 42'521.65                                     | 8.4553% |
| 503'000   | 42'755.00                         | 8.5000% | 42'532.00                                     | 8.4557% |
| 503'100   | 42'763.50                         | 8.5000% | 42'540.45                                     | 8.4557% |
| 503'200   | 42'772.00                         | 8.5000% | 42'550.80                                     | 8.4560% |
| 503'300   | 42'780.50                         | 8.5000% | 42'559.25                                     | 8.4560% |
| 503'400   | 42'789.00                         | 8.5000% | 42'569.60                                     | 8.4564% |
| 503'500   | 42'797.50                         | 8.5000% | 42'578.05                                     | 8.4564% |
| 503'600   | 42'806.00                         | 8.5000% | 42'588.40                                     | 8.4568% |
| 503'700   | 42'814.50                         | 8.5000% | 42'596.85                                     | 8.4568% |
| 503'800   | 42'823.00                         | 8.5000% | 42'607.20                                     | 8.4572% |
| 503'900   | 42'831.50                         | 8.5000% | 42'615.65                                     | 8.4572% |
| 504'000   | 42'840.00                         | 8.5000% | 42'626.00                                     | 8.4575% |
| 504'100   | 42'848.50                         | 8.5000% | 42'634.45                                     | 8.4575% |
| 504'200   | 42'857.00                         | 8.5000% | 42'644.80                                     | 8.4579% |
| 504'300   | 42'865.50                         | 8.5000% | 42'653.25                                     | 8.4579% |
| 504'400   | 42'874.00                         | 8.5000% | 42'663.60                                     | 8.4583% |
| 504'500   | 42'882.50                         | 8.5000% | 42'672.05                                     | 8.4583% |
| 504'600   | 42'891.00                         | 8.5000% | 42'682.40                                     | 8.4587% |
| 504'700   | 42'899.50                         | 8.5000% | 42'690.85                                     | 8.4587% |
| 504'800   | 42'908.00                         | 8.5000% | 42'701.20                                     | 8.4590% |
| 504'900   | 42'916.50                         | 8.5000% | 42'709.65                                     | 8.4590% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 505'000   | 42'925.00                         | 8.5000% | 42'720.00                                     | 8.4594% |
| 505'100   | 42'933.50                         | 8.5000% | 42'728.45                                     | 8.4594% |
| 505'200   | 42'942.00                         | 8.5000% | 42'738.80                                     | 8.4598% |
| 505'300   | 42'950.50                         | 8.5000% | 42'747.25                                     | 8.4598% |
| 505'400   | 42'959.00                         | 8.5000% | 42'757.60                                     | 8.4602% |
| 505'500   | 42'967.50                         | 8.5000% | 42'766.05                                     | 8.4602% |
| 505'600   | 42'976.00                         | 8.5000% | 42'776.40                                     | 8.4605% |
| 505'700   | 42'984.50                         | 8.5000% | 42'784.85                                     | 8.4605% |
| 505'800   | 42'993.00                         | 8.5000% | 42'795.20                                     | 8.4609% |
| 505'900   | 43'001.50                         | 8.5000% | 42'803.65                                     | 8.4609% |
| 506'000   | 43'010.00                         | 8.5000% | 42'814.00                                     | 8.4613% |
| 506'100   | 43'018.50                         | 8.5000% | 42'822.45                                     | 8.4613% |
| 506'200   | 43'027.00                         | 8.5000% | 42'832.80                                     | 8.4616% |
| 506'300   | 43'035.50                         | 8.5000% | 42'841.25                                     | 8.4616% |
| 506'400   | 43'044.00                         | 8.5000% | 42'851.60                                     | 8.4620% |
| 506'500   | 43'052.50                         | 8.5000% | 42'860.05                                     | 8.4620% |
| 506'600   | 43'061.00                         | 8.5000% | 42'870.40                                     | 8.4624% |
| 506'700   | 43'069.50                         | 8.5000% | 42'878.85                                     | 8.4624% |
| 506'800   | 43'078.00                         | 8.5000% | 42'889.20                                     | 8.4627% |
| 506'900   | 43'086.50                         | 8.5000% | 42'897.65                                     | 8.4627% |
| 507'000   | 43'095.00                         | 8.5000% | 42'908.00                                     | 8.4631% |
| 507'100   | 43'103.50                         | 8.5000% | 42'916.45                                     | 8.4631% |
| 507'200   | 43'112.00                         | 8.5000% | 42'926.80                                     | 8.4635% |
| 507'300   | 43'120.50                         | 8.5000% | 42'935.25                                     | 8.4635% |
| 507'400   | 43'129.00                         | 8.5000% | 42'945.60                                     | 8.4639% |
| 507'500   | 43'137.50                         | 8.5000% | 42'954.05                                     | 8.4639% |
| 507'600   | 43'146.00                         | 8.5000% | 42'964.40                                     | 8.4642% |
| 507'700   | 43'154.50                         | 8.5000% | 42'972.85                                     | 8.4642% |
| 507'800   | 43'163.00                         | 8.5000% | 42'983.20                                     | 8.4646% |
| 507'900   | 43'171.50                         | 8.5000% | 42'991.65                                     | 8.4646% |
| 508'000   | 43'180.00                         | 8.5000% | 43'002.00                                     | 8.4650% |
| 508'100   | 43'188.50                         | 8.5000% | 43'010.45                                     | 8.4650% |
| 508'200   | 43'197.00                         | 8.5000% | 43'020.80                                     | 8.4653% |
| 508'300   | 43'205.50                         | 8.5000% | 43'029.25                                     | 8.4653% |
| 508'400   | 43'214.00                         | 8.5000% | 43'039.60                                     | 8.4657% |
| 508'500   | 43'222.50                         | 8.5000% | 43'048.05                                     | 8.4657% |
| 508'600   | 43'231.00                         | 8.5000% | 43'058.40                                     | 8.4661% |
| 508'700   | 43'239.50                         | 8.5000% | 43'066.85                                     | 8.4661% |
| 508'800   | 43'248.00                         | 8.5000% | 43'077.20                                     | 8.4664% |
| 508'900   | 43'256.50                         | 8.5000% | 43'085.65                                     | 8.4664% |
| 509'000   | 43'265.00                         | 8.5000% | 43'096.00                                     | 8.4668% |
| 509'100   | 43'273.50                         | 8.5000% | 43'104.45                                     | 8.4668% |
| 509'200   | 43'282.00                         | 8.5000% | 43'114.80                                     | 8.4672% |
| 509'300   | 43'290.50                         | 8.5000% | 43'123.25                                     | 8.4672% |
| 509'400   | 43'299.00                         | 8.5000% | 43'133.60                                     | 8.4675% |
| 509'500   | 43'307.50                         | 8.5000% | 43'142.05                                     | 8.4675% |
| 509'600   | 43'316.00                         | 8.5000% | 43'152.40                                     | 8.4679% |
| 509'700   | 43'324.50                         | 8.5000% | 43'160.85                                     | 8.4679% |
| 509'800   | 43'333.00                         | 8.5000% | 43'171.20                                     | 8.4683% |
| 509'900   | 43'341.50                         | 8.5000% | 43'179.65                                     | 8.4683% |





## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 510'000   | 43'350.00                         | 8.5000% | 43'190.00                                     | 8.4686% |
| 510'100   | 43'358.50                         | 8.5000% | 43'198.45                                     | 8.4686% |
| 510'200   | 43'367.00                         | 8.5000% | 43'208.80                                     | 8.4690% |
| 510'300   | 43'375.50                         | 8.5000% | 43'217.25                                     | 8.4690% |
| 510'400   | 43'384.00                         | 8.5000% | 43'227.60                                     | 8.4694% |
| 510'500   | 43'392.50                         | 8.5000% | 43'236.05                                     | 8.4694% |
| 510'600   | 43'401.00                         | 8.5000% | 43'246.40                                     | 8.4697% |
| 510'700   | 43'409.50                         | 8.5000% | 43'254.85                                     | 8.4697% |
| 510'800   | 43'418.00                         | 8.5000% | 43'265.20                                     | 8.4701% |
| 510'900   | 43'426.50                         | 8.5000% | 43'273.65                                     | 8.4701% |
| 511'000   | 43'435.00                         | 8.5000% | 43'284.00                                     | 8.4705% |
| 511'100   | 43'443.50                         | 8.5000% | 43'292.45                                     | 8.4705% |
| 511'200   | 43'452.00                         | 8.5000% | 43'302.80                                     | 8.4708% |
| 511'300   | 43'460.50                         | 8.5000% | 43'311.25                                     | 8.4708% |
| 511'400   | 43'469.00                         | 8.5000% | 43'321.60                                     | 8.4712% |
| 511'500   | 43'477.50                         | 8.5000% | 43'330.05                                     | 8.4712% |
| 511'600   | 43'486.00                         | 8.5000% | 43'340.40                                     | 8.4715% |
| 511'700   | 43'494.50                         | 8.5000% | 43'348.85                                     | 8.4715% |
| 511'800   | 43'503.00                         | 8.5000% | 43'359.20                                     | 8.4719% |
| 511'900   | 43'511.50                         | 8.5000% | 43'367.65                                     | 8.4719% |
| 512'000   | 43'520.00                         | 8.5000% | 43'378.00                                     | 8.4723% |
| 512'100   | 43'528.50                         | 8.5000% | 43'386.45                                     | 8.4723% |
| 512'200   | 43'537.00                         | 8.5000% | 43'396.80                                     | 8.4726% |
| 512'300   | 43'545.50                         | 8.5000% | 43'405.25                                     | 8.4726% |
| 512'400   | 43'554.00                         | 8.5000% | 43'415.60                                     | 8.4730% |
| 512'500   | 43'562.50                         | 8.5000% | 43'424.05                                     | 8.4730% |
| 512'600   | 43'571.00                         | 8.5000% | 43'434.40                                     | 8.4734% |
| 512'700   | 43'579.50                         | 8.5000% | 43'442.85                                     | 8.4734% |
| 512'800   | 43'588.00                         | 8.5000% | 43'453.20                                     | 8.4737% |
| 512'900   | 43'596.50                         | 8.5000% | 43'461.65                                     | 8.4737% |
| 513'000   | 43'605.00                         | 8.5000% | 43'472.00                                     | 8.4741% |
| 513'100   | 43'613.50                         | 8.5000% | 43'480.45                                     | 8.4741% |
| 513'200   | 43'622.00                         | 8.5000% | 43'490.80                                     | 8.4744% |
| 513'300   | 43'630.50                         | 8.5000% | 43'499.25                                     | 8.4744% |
| 513'400   | 43'639.00                         | 8.5000% | 43'509.60                                     | 8.4748% |
| 513'500   | 43'647.50                         | 8.5000% | 43'518.05                                     | 8.4748% |
| 513'600   | 43'656.00                         | 8.5000% | 43'528.40                                     | 8.4752% |
| 513'700   | 43'664.50                         | 8.5000% | 43'536.90                                     | 8.4752% |
| 513'800   | 43'673.00                         | 8.5000% | 43'547.20                                     | 8.4755% |
| 513'900   | 43'681.50                         | 8.5000% | 43'555.70                                     | 8.4755% |
| 514'000   | 43'690.00                         | 8.5000% | 43'566.00                                     | 8.4759% |
| 514'100   | 43'698.50                         | 8.5000% | 43'574.50                                     | 8.4759% |
| 514'200   | 43'707.00                         | 8.5000% | 43'584.80                                     | 8.4762% |
| 514'300   | 43'715.50                         | 8.5000% | 43'593.30                                     | 8.4762% |
| 514'400   | 43'724.00                         | 8.5000% | 43'603.60                                     | 8.4766% |
| 514'500   | 43'732.50                         | 8.5000% | 43'612.10                                     | 8.4766% |
| 514'600   | 43'741.00                         | 8.5000% | 43'622.40                                     | 8.4770% |
| 514'700   | 43'749.50                         | 8.5000% | 43'630.90                                     | 8.4770% |
| 514'800   | 43'758.00                         | 8.5000% | 43'641.20                                     | 8.4773% |
| 514'900   | 43'766.50                         | 8.5000% | 43'649.70                                     | 8.4773% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 515'000   | 43'775.00                         | 8.5000% | 43'660.00                                     | 8.4777% |
| 515'100   | 43'783.50                         | 8.5000% | 43'668.50                                     | 8.4777% |
| 515'200   | 43'792.00                         | 8.5000% | 43'678.80                                     | 8.4780% |
| 515'300   | 43'800.50                         | 8.5000% | 43'687.30                                     | 8.4780% |
| 515'400   | 43'809.00                         | 8.5000% | 43'697.60                                     | 8.4784% |
| 515'500   | 43'817.50                         | 8.5000% | 43'706.10                                     | 8.4784% |
| 515'600   | 43'826.00                         | 8.5000% | 43'716.40                                     | 8.4787% |
| 515'700   | 43'834.50                         | 8.5000% | 43'724.90                                     | 8.4787% |
| 515'800   | 43'843.00                         | 8.5000% | 43'735.20                                     | 8.4791% |
| 515'900   | 43'851.50                         | 8.5000% | 43'743.70                                     | 8.4791% |
| 516'000   | 43'860.00                         | 8.5000% | 43'754.00                                     | 8.4795% |
| 516'100   | 43'868.50                         | 8.5000% | 43'762.50                                     | 8.4795% |
| 516'200   | 43'877.00                         | 8.5000% | 43'772.80                                     | 8.4798% |
| 516'300   | 43'885.50                         | 8.5000% | 43'781.30                                     | 8.4798% |
| 516'400   | 43'894.00                         | 8.5000% | 43'791.60                                     | 8.4802% |
| 516'500   | 43'902.50                         | 8.5000% | 43'800.10                                     | 8.4802% |
| 516'600   | 43'911.00                         | 8.5000% | 43'810.40                                     | 8.4805% |
| 516'700   | 43'919.50                         | 8.5000% | 43'818.90                                     | 8.4805% |
| 516'800   | 43'928.00                         | 8.5000% | 43'829.20                                     | 8.4809% |
| 516'900   | 43'936.50                         | 8.5000% | 43'837.70                                     | 8.4809% |
| 517'000   | 43'945.00                         | 8.5000% | 43'848.00                                     | 8.4812% |
| 517'100   | 43'953.50                         | 8.5000% | 43'856.50                                     | 8.4812% |
| 517'200   | 43'962.00                         | 8.5000% | 43'866.80                                     | 8.4816% |
| 517'300   | 43'970.50                         | 8.5000% | 43'875.30                                     | 8.4816% |
| 517'400   | 43'979.00                         | 8.5000% | 43'885.60                                     | 8.4819% |
| 517'500   | 43'987.50                         | 8.5000% | 43'894.10                                     | 8.4819% |
| 517'600   | 43'996.00                         | 8.5000% | 43'904.40                                     | 8.4823% |
| 517'700   | 44'004.50                         | 8.5000% | 43'912.90                                     | 8.4823% |
| 517'800   | 44'013.00                         | 8.5000% | 43'923.20                                     | 8.4827% |
| 517'900   | 44'021.50                         | 8.5000% | 43'931.70                                     | 8.4827% |
| 518'000   | 44'030.00                         | 8.5000% | 43'942.00                                     | 8.4830% |
| 518'100   | 44'038.50                         | 8.5000% | 43'950.50                                     | 8.4830% |
| 518'200   | 44'047.00                         | 8.5000% | 43'960.80                                     | 8.4834% |
| 518'300   | 44'055.50                         | 8.5000% | 43'969.30                                     | 8.4834% |
| 518'400   | 44'064.00                         | 8.5000% | 43'979.60                                     | 8.4837% |
| 518'500   | 44'072.50                         | 8.5000% | 43'988.10                                     | 8.4837% |
| 518'600   | 44'081.00                         | 8.5000% | 43'998.40                                     | 8.4841% |
| 518'700   | 44'089.50                         | 8.5000% | 44'006.90                                     | 8.4841% |
| 518'800   | 44'098.00                         | 8.5000% | 44'017.20                                     | 8.4844% |
| 518'900   | 44'106.50                         | 8.5000% | 44'025.70                                     | 8.4844% |
| 519'000   | 44'115.00                         | 8.5000% | 44'036.00                                     | 8.4848% |
| 519'100   | 44'123.50                         | 8.5000% | 44'044.50                                     | 8.4848% |
| 519'200   | 44'132.00                         | 8.5000% | 44'054.80                                     | 8.4851% |
| 519'300   | 44'140.50                         | 8.5000% | 44'063.30                                     | 8.4851% |
| 519'400   | 44'149.00                         | 8.5000% | 44'073.60                                     | 8.4855% |
| 519'500   | 44'157.50                         | 8.5000% | 44'082.10                                     | 8.4855% |
| 519'600   | 44'166.00                         | 8.5000% | 44'092.40                                     | 8.4858% |
| 519'700   | 44'174.50                         | 8.5000% | 44'100.90                                     | 8.4858% |
| 519'800   | 44'183.00                         | 8.5000% | 44'111.20                                     | 8.4862% |
| 519'900   | 44'191.50                         | 8.5000% | 44'119.70                                     | 8.4862% |



## Kanton St.Gallen Tarif 2025

| Einkommen | Einfache Steuer<br>Alleinstehende |         | Einfache Steuer<br>gemeinsam Steuerpflichtige |         |
|-----------|-----------------------------------|---------|---|---------|
|           | Fr.                               | %       | Fr.   | %       |
| 520'000   | 44'200.00                         | 8.5000% | 44'130.00                                     | 8.4865% |
| 520'100   | 44'208.50                         | 8.5000% | 44'138.50                                     | 8.4865% |
| 520'200   | 44'217.00                         | 8.5000% | 44'148.80                                     | 8.4869% |
| 520'300   | 44'225.50                         | 8.5000% | 44'157.30                                     | 8.4869% |
| 520'400   | 44'234.00                         | 8.5000% | 44'167.60                                     | 8.4872% |
| 520'500   | 44'242.50                         | 8.5000% | 44'176.10                                     | 8.4872% |
| 520'600   | 44'251.00                         | 8.5000% | 44'186.40                                     | 8.4876% |
| 520'700   | 44'259.50                         | 8.5000% | 44'194.90                                     | 8.4876% |
| 520'800   | 44'268.00                         | 8.5000% | 44'205.20                                     | 8.4879% |
| 520'900   | 44'276.50                         | 8.5000% | 44'213.70                                     | 8.4879% |
| 521'000   | 44'285.00                         | 8.5000% | 44'224.00                                     | 8.4883% |
| 521'100   | 44'293.50                         | 8.5000% | 44'232.50                                     | 8.4883% |
| 521'200   | 44'302.00                         | 8.5000% | 44'242.80                                     | 8.4886% |
| 521'300   | 44'310.50                         | 8.5000% | 44'251.30                                     | 8.4886% |
| 521'400   | 44'319.00                         | 8.5000% | 44'261.60                                     | 8.4890% |
| 521'500   | 44'327.50                         | 8.5000% | 44'270.10                                     | 8.4890% |
| 521'600   | 44'336.00                         | 8.5000% | 44'280.40                                     | 8.4893% |