

Natürliche Personen

Steuerfüsse und Zinssätze

Steuer- jahr	ordentliche Kantons- steuer	Kantons- steuer- zuschlag	Spital- steuer ¹⁾	Kantonssteuer ohne FiAusgleich	Finanz- ausgleich	Kantonssteuer mit FiAusgleich	Kantons- und Gemeindesteuern				DBSt		Kalender- jahr
							Skonto Termin	Satz	Vergütungs- zins	Verzugs- zins	Vergütungs- zins	Verzugs- / Rückzgl.-zins	
									Sätze je Kalenderjahr auch für Sondersteuern				
2001	98%		15%	113%	1%	114%	30.4.	1.5%	3.0%	5.0%	2.0%	4.5%	2001
2002	98.7%		15%	113.7%	0.3%	114%	30.4.	1.0%	3.0%	5.0%	1.5%	4.0%	2002
2003	98.9%		15%	113.9%	0.1%	114%	30.4.	1.0%	2.0%	4.0%	1.5%	4.0%	2003
2004	98.9%		15%	113.9%	0.1%	114%	30.4.	0.75%	1.5%	3.5%	1.0%	3.5%	2004
2005	99%		15%	114%	0%	114%	30.4.	0.75%	1.5%	5.5%	1.0%	3.5%	2005
2006	99%		15%	114%	0%	114%	30.4.	0.75%	1.5%	5.5%	1.0%	3.5%	2006
2007	99%		15%	114%	0%	114%	30.4.	0.75%	1.5%	5.5%	1.0%	3.5%	2007
2008	94%		15%	109%	0%	109%	30.4	1.0%	2.0%	6.0%	1.5%	4.0%	2008
2009	94%		15%	109%	0%	109%	30.4.	1.0%	2.0%	6.0%	1.5%	4.0%	2009
2010	94%		15%	109%	0%	109%	30.4.	0.75%	1.5%	5.5%	1.0%	3.5%	2010
2011	94%		15%	109%	0%	109%	30.4	0.5%	1.0%	5.0%	1.0%	3.5%	2011
2012	94%		15%	109%	0%	109%	30.4.	0.5%	1.0%	5.0%	1.0%	3.0%	2012
2013	94%		15%	109%	0%	109%	30.4.	0.5%	1.0%	5.0%	0.25%	3.0%	2013
2014	94%		15%	109%	0%	109%			0.5%	5.0%	0.25%	3.0%	2014
2015	94%		15%	109%	0%	109%			0.5%	5.5%	0.25%	3.0%	2015
2016	94%		15%	109%	0%	109%			0.1%	5.1%	0.25%	3.0%	2016
2017	94%		15%	109%	0%	109%			0.1%	5.1%	0.0%	3.0%	2017
2018	94%	3%	15%	112%	0%	112%			0.1%	5.1%	0.0%	3.0%	2018
2019	94%	3%	15%	112%	0%	112%			0.1%	5.1%	0.0%	3.0%	2019
2020	94%	3%	15%	112%	0%	112%			0.1%	5.1%	0.0%	3.0%	2020
2021	108%	3%		111%	1%	112%			0.1%	5.1%	0.0%	3.0%	2021
2022	108%	3%		111%	1%	112%			0.1%	5.1%	0.0%	4.0%	2022
2023	107%	3%		110%	2%	112%			0.3%	5.0%	0.0%	4.0%	2023
2024	108%	3%		111%	1%	112%			0.75%	5.0%	1.25%	4.75%	2024
2025	108%	3%		111%	0%	111%			0.75%	5.0%	0.75%	4.5%	2025

¹⁾ Spitalsteuer (§ 22 SpiG; SAR 332.100) wurde per 01.01.2021 abgeschafft und in die ordentliche Kantonssteuer integriert

²⁾ Vergütungszins für Voraus- und Überzahlungen