

ALLEGATO

1. Imposizione delle diverse forme di famiglia

1.1. Confronto dell'onere di coniugi e concubini (in base al diritto vigente e alla proposta)

(I casi con un'eccessiva disparità di trattamento secondo la giurisprudenza del Tribunale federale sono ombreggiati in modo più marcato, mentre i casi in cui il calcolo alternativo dell'imposta determina l'onere fiscale effettivo sono ombreggiati in modo meno marcato)

1.1.1. Coppie senza figli

Nettoeinkommen in Fr.			Alleinverdienerehepaar ohne Kinder							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	100%	0%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	40'000	0	56	0	-56	-100.0%	-135	-70.7%	-191	-100.0%
50'000	50'000	0	156	75	-81	-51.9%	-244	-61.0%	-325	-81.3%
60'000	60'000	0	286	175	-111	-38.8%	-388	-57.6%	-499	-74.0%
70'000	70'000	0	541	324	-217	-40.1%	-430	-44.3%	-647	-66.6%
80'000	80'000	0	841	598	-243	-28.9%	-601	-41.7%	-844	-58.5%
90'000	90'000	0	1'227	903	-324	-26.4%	-875	-41.6%	-1'199	-57.0%
100'000	100'000	0	1'663	1'303	-360	-21.6%	-1'099	-39.8%	-1'459	-52.8%
150'000	150'000	0	5'280	4'450	-830	-15.7%	-2'067	-28.1%	-2'897	-39.4%
200'000	200'000	0	11'769	10'716	-1'053	-8.9%	-1'568	-11.8%	-2'621	-19.7%
300'000	300'000	0	24'769	23'716	-1'053	-4.3%	-1'768	-6.7%	-2'821	-10.6%
500'000	500'000	0	50'769	49'716	-1'053	-2.1%	-2'168	-4.1%	-3'221	-6.1%
1'000'000	1'000'000	0	114'298	113'366	-932	-0.8%	-507	-0.4%	-1'439	-1.3%
2'000'000	2'000'000	0	229'298	228'366	-932	-0.4%	-507	-0.2%	-1'439	-0.6%

Nettoeinkommen in Fr.			Zweiverdienerehepaar ohne Kinder							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	80%	20%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	32'000	8'000	0	0	0	0.0%	-122	-100.0%	-122	-100.0%
50'000	40'000	10'000	75	75	0	0.0%	-116	-60.7%	-116	-60.7%
60'000	48'000	12'000	175	175	0	0.0%	-172	-49.6%	-172	-49.6%
70'000	56'000	14'000	324	324	0	0.0%	-234	-41.9%	-234	-41.9%
80'000	64'000	16'000	598	598	0	0.0%	-195	-24.6%	-195	-24.6%
90'000	72'000	18'000	871	871	0	0.0%	-160	-15.5%	-160	-15.5%
100'000	80'000	20'000	1'227	1'227	0	0.0%	-244	-16.6%	-244	-16.6%
150'000	120'000	30'000	3'985	3'985	0	0.0%	-526	-11.7%	-526	-11.7%
200'000	160'000	40'000	10'027	8'638	-1'389	-13.9%	1'389	16.1%	0	0.0%
300'000	240'000	60'000	23'027	19'291	-3'736	-16.2%	3'736	19.4%	0	0.0%
500'000	400'000	100'000	49'027	42'499	-6'528	-13.3%	6'528	15.4%	0	0.0%
1'000'000	800'000	200'000	112'757	105'142	-7'615	-6.8%	7'615	7.2%	0	0.0%
2'000'000	1'600'000	400'000	227'757	223'542	-4'215	-1.9%	4'215	1.9%	0	0.0%

Nettoeinkommen in Fr.			Zweiverdienerehepaar ohne Kinder							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	70%	30%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	28'000	12'000	0	0	0	0.0%	-91	-100.0%	-91	-100.0%
50'000	35'000	15'000	75	75	0	0.0%	-72	-49.0%	-72	-49.0%
60'000	42'000	18'000	166	166	0	0.0%	-42	-20.2%	-42	-20.2%
70'000	49'000	21'000	276	276	0	0.0%	-135	-32.8%	-135	-32.8%
80'000	56'000	24'000	481	481	0	0.0%	-137	-22.2%	-137	-22.2%
90'000	63'000	27'000	739	739	0	0.0%	-107	-12.6%	-107	-12.6%
100'000	70'000	30'000	1'091	1'077	-14	-1.3%	14	1.3%	0	0.0%
150'000	105'000	45'000	3'985	3'360	-625	-15.7%	625	18.6%	0	0.0%
200'000	140'000	60'000	10'027	6'921	-3'106	-31.0%	3'106	44.9%	0	0.0%
300'000	210'000	90'000	23'027	16'759	-6'268	-27.2%	6'268	37.4%	0	0.0%
500'000	350'000	150'000	49'027	40'484	-8'543	-17.4%	8'543	21.1%	0	0.0%
1'000'000	700'000	300'000	112'757	105'874	-6'883	-6.1%	6'883	6.5%	0	0.0%
2'000'000	1'400'000	600'000	227'757	226'942	-815	-0.4%	815	0.4%	0	0.0%

Nettoeinkommen in Fr.			Zweiverdienerehepaar ohne Kinder							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	50%	50%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	20'000	20'000	0	0	0	0.0%	-58	-100.0%	-58	-100.0%
50'000	25'000	25'000	31	31	0	0.0%	-105	-77.2%	-105	-77.2%
60'000	30'000	30'000	122	122	0	0.0%	-90	-42.5%	-90	-42.5%
70'000	35'000	35'000	222	222	0	0.0%	-72	-24.5%	-72	-24.5%
80'000	40'000	40'000	439	382	-57	-13.0%	57	14.9%	0	0.0%
90'000	45'000	45'000	739	536	-203	-27.5%	203	37.9%	0	0.0%
100'000	50'000	50'000	1'091	800	-291	-26.7%	291	36.4%	0	0.0%
150'000	75'000	75'000	3'985	2'288	-1'697	-42.6%	1'697	74.2%	0	0.0%
200'000	100'000	100'000	10'027	5'524	-4'503	-44.9%	4'503	81.5%	0	0.0%
300'000	150'000	150'000	23'027	14'694	-8'333	-36.2%	8'333	56.7%	0	0.0%
500'000	250'000	250'000	49'027	39'874	-9'153	-18.7%	9'153	23.0%	0	0.0%
1'000'000	500'000	500'000	112'757	105'874	-6'883	-6.1%	6'883	6.5%	0	0.0%
2'000'000	1'000'000	1'000'000	227'757	227'757	0	0.0%	-1'853	-0.8%	-1'853	-0.8%

Nettoeinkommen in Fr.			Verheiratetes Rentnerehepaar							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	80%	20%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	32'000	8'000	38	38	0	0.0%	-77	-67.0%	-77	-67.0%
50'000	40'000	10'000	138	138	0	0.0%	-45	-24.6%	-45	-24.6%
60'000	48'000	12'000	250	250	0	0.0%	-74	-22.8%	-74	-22.8%
70'000	56'000	14'000	487	487	0	0.0%	-48	-9.0%	-48	-9.0%
80'000	64'000	16'000	787	766	-21	-2.7%	21	2.7%	0	0.0%
90'000	72'000	18'000	1'155	1'004	-151	-13.1%	151	15.0%	0	0.0%
100'000	80'000	20'000	1'573	1'387	-186	-11.8%	186	13.4%	0	0.0%
150'000	120'000	30'000	5'074	4'425	-649	-12.8%	649	14.7%	0	0.0%
200'000	160'000	40'000	11'535	8'531	-3'004	-26.0%	3'004	35.2%	0	0.0%
300'000	240'000	60'000	24'535	19'146	-5'389	-22.0%	5'389	28.1%	0	0.0%
500'000	400'000	100'000	50'535	42'320	-8'215	-16.3%	8'215	19.4%	0	0.0%
1'000'000	800'000	200'000	114'091	104'919	-9'172	-8.0%	9'172	8.7%	0	0.0%
2'000'000	1'600'000	400'000	229'091	223'319	-5'772	-2.5%	5'772	2.6%	0	0.0%

Nettoeinkommen in Fr.			Verheiratetes Rentnerehepaar							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	70%	30%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	28'000	12'000	38	38	0	0.0%	-46	-54.8%	-46	-54.8%
50'000	35'000	15'000	138	138	0	0.0%	-1	-0.7%	-1	-0.7%
60'000	42'000	18'000	250	200	-50	-20.0%	50	25.0%	0	0.0%
70'000	49'000	21'000	487	380	-107	-22.0%	107	28.2%	0	0.0%
80'000	56'000	24'000	787	588	-199	-25.3%	199	33.8%	0	0.0%
90'000	63'000	27'000	1'155	813	-342	-29.6%	342	42.1%	0	0.0%
100'000	70'000	30'000	1'573	1'044	-529	-33.6%	529	50.7%	0	0.0%
150'000	105'000	45'000	5'074	3'276	-1'798	-35.4%	1'798	54.9%	0	0.0%
200'000	140'000	60'000	11'535	6'796	-4'739	-41.1%	4'739	69.7%	0	0.0%
300'000	210'000	90'000	24'535	16'580	-7'955	-32.4%	7'955	48.0%	0	0.0%
500'000	350'000	150'000	50'535	40'266	-10'269	-20.3%	10'269	25.5%	0	0.0%
1'000'000	700'000	300'000	114'091	105'636	-8'455	-7.4%	8'455	8.0%	0	0.0%
2'000'000	1'400'000	600'000	229'091	226'719	-2'372	-1.0%	2'372	1.0%	0	0.0%

Nettoeinkommen in Fr.			Verheiratetes Rentnerehepaar							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	50%	50%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	20'000	20'000	38	0	-38	-100.0%	38	n.d.	0	0.0%
50'000	25'000	25'000	138	122	-16	-11.6%	16	13.1%	0	0.0%
60'000	30'000	30'000	250	198	-52	-20.8%	52	26.3%	0	0.0%
70'000	35'000	35'000	487	278	-209	-42.9%	209	75.2%	0	0.0%
80'000	40'000	40'000	787	366	-421	-53.5%	421	115.0%	0	0.0%
90'000	45'000	45'000	1'155	488	-667	-57.7%	667	136.7%	0	0.0%
100'000	50'000	50'000	1'573	752	-821	-52.2%	821	109.2%	0	0.0%
150'000	75'000	75'000	5'074	2'186	-2'888	-56.9%	2'888	132.1%	0	0.0%
200'000	100'000	100'000	11'535	5'404	-6'131	-53.2%	6'131	113.5%	0	0.0%
300'000	150'000	150'000	24'535	14'496	-10'039	-40.9%	10'039	69.3%	0	0.0%
500'000	250'000	250'000	50'535	39'636	-10'899	-21.6%	10'899	27.5%	0	0.0%
1'000'000	500'000	500'000	114'091	105'636	-8'455	-7.4%	8'455	8.0%	0	0.0%
2'000'000	1'000'000	1'000'000	229'091	229'091	0	0.0%	-311	-0.1%	-311	-0.1%

1.1.2. Coppie con figli

Nettoeinkommen in Fr.			Alleinverdienerehepaar mit 2 Kindern							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	100%	0%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	40'000	0	0	0	0	0.0%	0	0.0%	0	0.0%
50'000	50'000	0	0	0	0	0.0%	0	0.0%	0	0.0%
60'000	60'000	0	0	0	0	0.0%	0	0.0%	0	0.0%
70'000	70'000	0	0	0	0	0.0%	0	0.0%	-255	-100.0%
80'000	80'000	0	0	0	0	0.0%	-255	-100.0%	-552	-100.0%
90'000	90'000	0	207	0	-207	-100.0%	-406	-66.2%	-1'125	-100.0%
100'000	100'000	0	549	264	-285	-51.9%	-472	-46.2%	-1'521	-85.2%
150'000	150'000	0	3'403	2'783	-620	-18.2%	-1'060	-23.8%	-3'270	-54.0%
200'000	200'000	0	9'395	8'342	-1'053	-11.2%	-1'508	-13.8%	-3'543	-29.8%
300'000	300'000	0	22'395	21'342	-1'053	-4.7%	-1'508	-6.3%	-3'743	-14.9%
500'000	500'000	0	48'395	47'342	-1'053	-2.2%	-1'508	-3.0%	-4'143	-8.0%
1'000'000	1'000'000	0	112'140	111'208	-932	-0.8%	-1'334	-1.2%	-2'267	-2.0%
2'000'000	2'000'000	0	227'140	226'208	-932	-0.4%	-1'334	-0.6%	-2'267	-1.0%

Nettoeinkommen in Fr.			Zweiverdienerehepaar mit 2 Kindern							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	80%	20%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	32'000	8'000	0	0	0	0%	0	0%	0	0%
50'000	40'000	10'000	0	0	0	0%	0	0%	0	0%
60'000	48'000	12'000	0	0	0	0%	0	0%	0	0%
70'000	56'000	14'000	0	0	0	0%	0	0%	0	0%
80'000	64'000	16'000	0	0	0	0%	0	0%	-78	-100%
90'000	72'000	18'000	0	0	0	0%	0	0%	-315	-100%
100'000	80'000	20'000	207	207	0	0%	-48	-19%	-345	-63%
150'000	120'000	30'000	2'412	2'412	0	0%	263	12%	-909	-27%
200'000	160'000	40'000	7'653	7'281	-372	-5%	1'822	31%	0	0%
300'000	240'000	60'000	20'653	17'639	-3'014	-15%	4'076	25%	0	0%
500'000	400'000	100'000	46'653	40'572	-6'081	-13%	7'463	19%	0	0%
1'000'000	800'000	200'000	110'599	102'862	-7'737	-7%	9'309	9%	0	0%
2'000'000	1'600'000	400'000	225'599	221'262	-4'337	-2%	4'338	2%	0	0%

Nettoeinkommen in Fr.			Zweiverdienerehepaar mit 2 Kindern							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	70%	30%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	28'000	12'000	0	0	0	0.0%	0	0.0%	0	0.0%
50'000	35'000	15'000	0	0	0	0.0%	0	0.0%	0	0.0%
60'000	42'000	18'000	0	0	0	0.0%	0	0.0%	0	0.0%
70'000	49'000	21'000	0	0	0	0.0%	0	0.0%	0	0.0%
80'000	56'000	24'000	0	0	0	0.0%	0	0.0%	0	0.0%
90'000	63'000	27'000	0	0	0	0.0%	-28	-100.0%	-79	-100.0%
100'000	70'000	30'000	105	105	0	0.0%	54	105.9%	-201	-65.7%
150'000	105'000	45'000	2'412	2'286	-126	-5.2%	970	67.3%	0	0.0%
200'000	140'000	60'000	7'653	5'504	-2'149	-28.1%	3'648	91.1%	0	0.0%
300'000	210'000	90'000	20'653	14'832	-5'821	-28.2%	6'823	49.3%	0	0.0%
500'000	350'000	150'000	46'653	38'240	-8'413	-18.0%	9'695	26.2%	0	0.0%
1'000'000	700'000	300'000	110'599	103'472	-7'127	-6.4%	9'109	9.0%	0	0.0%
2'000'000	1'400'000	600'000	225'599	224'662	-937	-0.4%	938	0.4%	0	0.0%

Nettoeinkommen in Fr.			Zweiverdienerehepaar mit 2 Kindern							
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht		Vergleich mit Konkubinat			
	Partner 1	Partner 2					Geltendes Recht		Neues Recht	
100%	50%	50%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %	in Fr.	in %	in Fr.	in %
40'000	20'000	20'000	0	0	0	0.0%	0	0.0%	0	0.0%
50'000	25'000	25'000	0	0	0	0.0%	0	0.0%	0	0.0%
60'000	30'000	30'000	0	0	0	0.0%	-51	-100.0%	-51	-100.0%
70'000	35'000	35'000	0	0	0	0.0%	-89	-100.0%	-89	-100.0%
80'000	40'000	40'000	0	0	0	0.0%	-128	-100.0%	-128	-100.0%
90'000	45'000	45'000	0	0	0	0.0%	-171	-100.0%	-171	-100.0%
100'000	50'000	50'000	105	105	0	0.0%	-110	-51.2%	-110	-51.2%
150'000	75'000	75'000	2'412	1'310	-1'102	-45.7%	1'401	138.6%	0	0.0%
200'000	100'000	100'000	7'653	4'072	-3'581	-46.8%	4'345	131.3%	0	0.0%
300'000	150'000	150'000	20'653	12'608	-8'045	-39.0%	9'635	87.4%	0	0.0%
500'000	250'000	250'000	46'653	37'472	-9'181	-19.7%	10'263	28.2%	0	0.0%
1'000'000	500'000	500'000	110'599	103'472	-7'127	-6.4%	8'709	8.5%	0	0.0%
2'000'000	1'000'000	1'000'000	225'599	225'599	0	0.0%	-1'852	-0.8%	-1'853	-0.8%

1.2. Confronto dell'onere di coniugi con doppio reddito e coniugi con reddito unico (in base al diritto vigente e alla proposta)

(I casi in cui il minor onere è dovuto al calcolo alternativo dell'imposta sono om-
breggiati)

1.2.1. Coniugi senza figli

Nettoeinkommen in Fr.			Vergleich Zweiverdienerehepaar / Einverdienerehepaar			
Total	Anteil %		Geltendes Recht		Neues Recht	
	Partner 1	Partner 2	Mehr-/Minderbelastung		Mehr-/Minderbelastung	
100%	80%	20%	in Fr.	in %	in Fr.	in %
40'000	32'000	8'000	-56	-100.0%	0	0.0%
50'000	40'000	10'000	-81	-51.9%	0	0.0%
60'000	48'000	12'000	-111	-38.8%	0	0.0%
70'000	56'000	14'000	-217	-40.1%	0	0.0%
80'000	64'000	16'000	-243	-28.9%	0	0.0%
90'000	72'000	18'000	-356	-29.0%	-32	-3.5%
100'000	80'000	20'000	-436	-26.2%	-76	-5.8%
150'000	120'000	30'000	-1'295	-24.5%	-465	-10.4%
200'000	160'000	40'000	-1'742	-14.8%	-2'078	-19.4%
300'000	240'000	60'000	-1'742	-7.0%	-4'425	-18.7%
500'000	400'000	100'000	-1'742	-3.4%	-7'217	-14.5%
1'000'000	800'000	200'000	-1'541	-1.3%	-8'224	-7.3%
2'000'000	1'600'000	400'000	-1'541	-0.7%	-4'824	-2.1%

Nettoeinkommen in Fr.			Vergleich Zweiverdienerehepaar / Einverdienerehepaar			
Total	Anteil %		Geltendes Recht		Neues Recht	
	Partner 1	Partner 2	Mehr-/Minderbelastung		Mehr-/Minderbelastung	
100%	70%	30%	in Fr.	in %	in Fr.	in %
40'000	28'000	12'000	-56	-100.0%	0	0.0%
50'000	35'000	15'000	-81	-51.9%	0	0.0%
60'000	42'000	18'000	-120	-42.0%	-9	-5.1%
70'000	49'000	21'000	-265	-49.0%	-48	-14.8%
80'000	56'000	24'000	-360	-42.8%	-117	-19.6%
90'000	63'000	27'000	-488	-39.8%	-164	-18.2%
100'000	70'000	30'000	-572	-34.4%	-226	-17.3%
150'000	105'000	45'000	-1'295	-24.5%	-1'090	-24.5%
200'000	140'000	60'000	-1'742	-14.8%	-3'795	-35.4%
300'000	210'000	90'000	-1'742	-7.0%	-6'957	-29.3%
500'000	350'000	150'000	-1'742	-3.4%	-9'232	-18.6%
1'000'000	700'000	300'000	-1'541	-1.3%	-7'492	-6.6%
2'000'000	1'400'000	600'000	-1'541	-0.7%	-1'424	-0.6%

Nettoeinkommen in Fr.			Vergleich Zweiverdienerehepaar / Einverdienerehepaar			
Total	Anteil %		Geltendes Recht		Neues Recht	
	Partner 1	Partner 2	Mehr-/Minderbelastung		Mehr-/Minderbelastung	
100%	50%	50%	in Fr.	in %	in Fr.	in %
40'000	20'000	20'000	-56	-100.0%	0	0.0%
50'000	25'000	25'000	-125	-80.1%	-44	-58.7%
60'000	30'000	30'000	-164	-57.3%	-53	-30.3%
70'000	35'000	35'000	-319	-59.0%	-102	-31.5%
80'000	40'000	40'000	-402	-47.8%	-216	-36.1%
90'000	45'000	45'000	-488	-39.8%	-367	-40.6%
100'000	50'000	50'000	-572	-34.4%	-503	-38.6%
150'000	75'000	75'000	-1'295	-24.5%	-2'162	-48.6%
200'000	100'000	100'000	-1'742	-14.8%	-5'192	-48.5%
300'000	150'000	150'000	-1'742	-7.0%	-9'022	-38.0%
500'000	250'000	250'000	-1'742	-3.4%	-9'842	-19.8%
1'000'000	500'000	500'000	-1'541	-1.3%	-7'492	-6.6%
2'000'000	1'000'000	1'000'000	-1'541	-0.7%	-609	-0.3%

1.2.2. Coniugi con figli

Nettoeinkommen in Fr.			Vergleich Zweiverdienerehepaar m 2 Kindern / Einverdienerehepaar m 2 Kindern			
Total	Anteil %		Geltendes Recht		Neues Recht	
	Partner 1	Partner 2	Mehr-/Minderbelastung		Mehr-/Minderbelastung	
100%	80%	20%	in Fr.	in %	in Fr.	in %
40'000	32'000	8'000	0	0.0%	0	0.0%
50'000	40'000	10'000	0	0.0%	0	0.0%
60'000	48'000	12'000	0	0.0%	0	0.0%
70'000	56'000	14'000	0	0.0%	0	0.0%
80'000	64'000	16'000	0	0.0%	0	0.0%
90'000	72'000	18'000	-207	-100.0%	0	0.0%
100'000	80'000	20'000	-342	-62.3%	-57	-21.6%
150'000	120'000	30'000	-991	-29.1%	-371	-13.3%
200'000	160'000	40'000	-1'742	-18.5%	-1'061	-12.7%
300'000	240'000	60'000	-1'742	-7.8%	-3'703	-17.4%
500'000	400'000	100'000	-1'742	-3.6%	-6'770	-14.3%
1'000'000	800'000	200'000	-1'541	-1.4%	-8'346	-7.5%
2'000'000	1'600'000	400'000	-1'541	-0.7%	-4'946	-2.2%

Nettoeinkommen in Fr.			Vergleich Zweiverdienerehepaar m 2 Kindern / Einverdienerehepaar m 2 Kindern			
Total	Anteil %		Geltendes Recht		Neues Recht	
	Partner 1	Partner 2	Mehr-/Minderbelastung		Mehr-/Minderbelastung	
100%	70%	30%	in Fr.	in %	in Fr.	in %
40'000	28'000	12'000	0	0.0%	0	0.0%
50'000	35'000	15'000	0	0.0%	0	0.0%
60'000	42'000	18'000	0	0.0%	0	0.0%
70'000	49'000	21'000	0	0.0%	0	0.0%
80'000	56'000	24'000	0	0.0%	0	0.0%
90'000	63'000	27'000	-207	-100.0%	0	0.0%
100'000	70'000	30'000	-444	-80.9%	-159	-60.2%
150'000	105'000	45'000	-991	-29.1%	-497	-17.9%
200'000	140'000	60'000	-1'742	-18.5%	-2'838	-34.0%
300'000	210'000	90'000	-1'742	-7.8%	-6'510	-30.5%
500'000	350'000	150'000	-1'742	-3.6%	-9'102	-19.2%
1'000'000	700'000	300'000	-1'541	-1.4%	-7'736	-7.0%
2'000'000	1'400'000	600'000	-1'541	-0.7%	-1'546	-0.7%

Nettoeinkommen in Fr.			Vergleich Zweiverdienerehepaar m 2 Kindern / Einverdienerehepaar m 2 Kindern			
Total	Anteil %		Geltendes Recht		Neues Recht	
	Partner 1	Partner 2	Mehr-/Minderbelastung		Mehr-/Minderbelastung	
100%	50%	50%	in Fr.	in %	in Fr.	in %
40'000	20'000	20'000	0	0.0%	0	0.0%
50'000	25'000	25'000	0	0.0%	0	0.0%
60'000	30'000	30'000	0	0.0%	0	0.0%
70'000	35'000	35'000	0	0.0%	0	0.0%
80'000	40'000	40'000	0	0.0%	0	0.0%
90'000	45'000	45'000	-207	-100.0%	0	0.0%
100'000	50'000	50'000	-444	-80.9%	-159	-60.2%
150'000	75'000	75'000	-991	-29.1%	-1'473	-52.9%
200'000	100'000	100'000	-1'742	-18.5%	-4'270	-51.2%
300'000	150'000	150'000	-1'742	-7.8%	-8'734	-40.9%
500'000	250'000	250'000	-1'742	-3.6%	-9'870	-20.8%
1'000'000	500'000	500'000	-1'541	-1.4%	-7'736	-7.0%
2'000'000	1'000'000	1'000'000	-1'541	-0.7%	-609	-0.3%

1.3. Confronto dell'onere di famiglie monoparentali con figli (in base al diritto vigente e alla proposta)

(I casi con un maggior onere rispetto al diritto vigente sono ombreggiati)

Nettoeinkommen in Fr.	Alleinerziehende mit 2 Kindern			
Total	Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht	
100%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %
40'000	0	0	0	0.0%
50'000	0	0	0	0.0%
60'000	0	0	0	0.0%
70'000	0	0	0	0.0%
80'000	39	0	-39	-100.0%
90'000	339	309	-30	-8.8%
100'000	725	618	-107	-14.8%
150'000	3'777	4'308	531	14.1%
200'000	9'967	9'551	-416	-4.2%
300'000	22'967	22'682	-285	-1.2%
500'000	48'967	49'082	115	0.2%
1'000'000	112'646	111'382	-1'264	-1.1%
2'000'000	227'646	226'382	-1'264	-0.6%

1.4. Confronto dell'onere di concubini con figli (in base al diritto vigente e alla proposta)

(I casi con un maggior onere rispetto al diritto vigente sono ombreggiati)

Nettoeinkommen in Fr.	Einverdiener-Konkubinats mit 2 Kindern			
Total	Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht	
100%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %
40'000	0	0	0	0.0%
50'000	0	0	0	0.0%
60'000	0	0	0	0.0%
70'000	0	255	255	n.d.
80'000	255	552	297	116.5%
90'000	613	1'125	512	83.5%
100'000	1'021	1'785	764	74.8%
150'000	4'463	6'053	1'590	35.6%
200'000	10'903	11'885	982	9.0%
300'000	23'903	25'085	1'182	4.9%
500'000	49'903	51'485	1'582	3.2%
1'000'000	113'474	113'475	1	0.0%
2'000'000	228'474	228'475	1	0.0%

Nettoeinkommen in Fr.			Zweiverdiener-Konkubinats mit 2 Kindern			
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht	
	Partner 1	Partner 2				
100%	80%	20%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %
40'000	32'000	8'000	0	0	0	0.0%
50'000	40'000	10'000	0	0	0	0.0%
60'000	48'000	12'000	0	0	0	0.0%
70'000	56'000	14'000	0	0	0	0.0%
80'000	64'000	16'000	0	78	78	n.d.
90'000	72'000	18'000	0	315	315	n.d.
100'000	80'000	20'000	255	552	297	116.5%
150'000	120'000	30'000	2'149	3'321	1'172	54.5%
200'000	160'000	40'000	5'831	7'281	1'450	24.9%
300'000	240'000	60'000	16'577	17'639	1'062	6.4%
500'000	400'000	100'000	39'190	40'572	1'382	3.5%
1'000'000	800'000	200'000	101'290	102'862	1'572	1.6%
2'000'000	1'600'000	400'000	221'261	221'262	1	0.0%

Nettoeinkommen in Fr.			Zweiverdiener-Konkubinats mit 2 Kindern			
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht	
	Partner 1	Partner 2				
100%	70%	30%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %
40'000	28'000	12'000	0	0	0	0.0%
50'000	35'000	15'000	0	0	0	0.0%
60'000	42'000	18'000	0	0	0	0.0%
70'000	49'000	21'000	0	0	0	0.0%
80'000	56'000	24'000	0	0	0	0.0%
90'000	63'000	27'000	28	79	51	182.1%
100'000	70'000	30'000	51	306	255	500.0%
150'000	105'000	45'000	1'442	2'286	844	58.5%
200'000	140'000	60'000	4'005	5'504	1'499	37.4%
300'000	210'000	90'000	13'830	14'832	1'002	7.2%
500'000	350'000	150'000	36'958	38'240	1'282	3.5%
1'000'000	700'000	300'000	101'490	103'472	1'982	2.0%
2'000'000	1'400'000	600'000	224'661	224'662	1	0.0%

Nettoeinkommen in Fr.			Zweiverdiener-Konkubinats mit 2 Kindern			
Total	Anteil %		Geltendes Recht	Neues Recht	Neues Recht: Mehr- / Minderbelastung gegenüber geltendem Recht	
	Partner 1	Partner 2				
100%	50%	50%	Belastung in Fr.	Belastung in Fr.	in Fr.	in %
40'000	20'000	20'000	0	0	0	0.0%
50'000	25'000	25'000	0	0	0	0.0%
60'000	30'000	30'000	51	51	0	0.0%
70'000	35'000	35'000	89	89	0	0.0%
80'000	40'000	40'000	128	128	0	0.0%
90'000	45'000	45'000	171	171	0	0.0%
100'000	50'000	50'000	215	215	0	0.0%
150'000	75'000	75'000	1'011	1'310	299	29.6%
200'000	100'000	100'000	3'308	4'072	764	23.1%
300'000	150'000	150'000	11'018	12'608	1'590	14.4%
500'000	250'000	250'000	36'390	37'472	1'082	3.0%
1'000'000	500'000	500'000	101'890	103'472	1'582	1.6%
2'000'000	1'000'000	1'000'000	227'451	227'452	1	0.0%