

### Steuerbelastung des Einkommens 2008

#### Vergleich zwischen dem Kanton Basel-Stadt und dem Kanton Basel-Landschaft

unter Berücksichtigung der Gesetzesänderungen zum Finanz- und Lastenausgleich zwischen dem Kanton und den Einwohnergemeinden sowie zum Steuerpaket

Die Berufskostenpauschalen, der Versicherungsabzug, der Zweitverdienerabzug sowie die Sozialabzüge und die Freibeträge sind in der Steuerberechnung berücksichtigt.

#### Kanton Basel-Stadt (BS)

Basel (BS)	%
Kantonale Einkommensteuer	100.00

Riehen (BS)	%
Kantonale Einkommenssteuer Steueranteil	55.00
+ Kommunale Einkommenssteuer Steuerfuss	38.40

Bettingen (BS)	%
Kantonale Einkommenssteuer Steueranteil	55.00
+ Kommunale Einkommenssteuer Steuerfuss	37.00

#### Kanton Basel-Landschaft (BL)

Arllesheim (BL)	%
Staatssteuer	
+ Gemeindesteuer Steuerfuss	45.00

Binningen (BL)	%
Staatssteuer	
+ Gemeindesteuer Steuerfuss	46.00

Birsfelden (BL)	%
Staatssteuer	
+ Gemeindesteuer Steuerfuss	62.00

Liestal (BL)	%
Staatssteuer	
+ Gemeindesteuer Steuerfuss	67.00

#### Haushalte ohne Kinder

#### Einzelperson, ohne Kinder, erwerbstätig

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	199	1	200	1	222	1	229	1
25'000	235	1	219	1	216	1	665	3	670	3	743	3	766	3
30'000	1'410	5	1'317	4	1'297	4	1'283	4	1'291	4	1'433	5	1'477	5
35'000	2'585	7	2'414	7	2'378	7	2'023	6	2'037	6	2'260	6	2'330	7
40'000	3'760	9	3'512	9	3'459	9	2'866	7	2'886	7	3'202	8	3'301	8
50'000	6'110	12	5'707	11	5'621	11	4'784	10	4'817	10	5'345	11	5'510	11
60'000	8'460	14	7'902	13	7'783	13	6'854	11	6'901	12	7'658	13	7'894	13
70'000	10'810	15	10'097	14	9'945	14	9'035	13	9'097	13	10'094	14	10'406	15
75'000	11'985	16	11'194	15	11'026	15	10'162	14	10'232	14	11'353	15	11'703	16
80'000	13'160	16	12'291	15	12'107	15	11'310	14	11'388	14	12'636	16	13'026	16
90'000	15'510	17	14'486	16	14'269	16	13'667	15	13'761	15	15'269	17	15'740	17
100'000	17'860	18	16'681	17	16'431	16	16'096	16	16'207	16	17'983	18	18'538	19
125'000	23'735	19	22'168	18	21'836	17	22'362	18	22'516	18	24'983	20	25'754	21
150'000	29'610	20	27'656	18	27'241	18	28'715	19	28'913	19	32'081	21	33'071	22
200'000	41'360	21	38'630	19	38'051	19	41'606	21	41'893	21	46'484	23	47'918	24
250'000	53'760	22	50'212	20	49'459	20	54'692	22	55'069	22	61'104	24	62'990	25
500'000	118'760	24	110'922	22	109'259	22	122'010	24	122'852	25	136'315	27	140'522	28
1'000'000	248'760	25	232'342	23	228'859	23	261'929	26	263'736	26	292'638	29	301'670	30
5'000'000	1'288'760	26	1'203'702	24	1'185'659	24	1'344'845	27	1'354'120	27	1'502'516	30	1'548'890	31
10'000'000	2'588'760	26	2'417'902	24	2'381'659	24	2'694'795	27	2'713'380	27	3'010'736	30	3'103'660	31

#### Rentner-Einzelperson, ohne Kinder, nicht erwerbstätig

Rente	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	400	2	374	1	368	1	148	1	149	1	165	1	170	1
30'000	1'575	5	1'471	5	1'449	5	1'189	4	1'197	4	1'328	4	1'369	5
35'000	2'750	8	2'569	7	2'530	7	2'233	6	2'249	6	2'495	7	2'572	7
40'000	3'925	10	3'666	9	3'611	9	3'101	8	3'122	8	3'464	9	3'571	9
50'000	6'275	13	5'861	12	5'773	12	5'047	10	5'082	10	5'639	11	5'813	12
60'000	8'625	14	8'056	13	7'935	13	7'133	12	7'182	12	7'969	13	8'215	14
70'000	10'975	16	10'251	15	10'097	14	9'327	13	9'391	13	10'420	15	10'742	15
75'000	12'150	16	11'348	15	11'178	15	10'163	14	10'233	14	11'354	15	11'704	16
80'000	13'325	17	12'446	16	12'259	15	11'613	15	11'693	15	12'974	16	13'375	17
90'000	15'675	17	14'640	16	14'421	16	13'980	16	14'076	16	15'619	17	16'101	18
100'000	18'025	18	16'835	17	16'583	17	16'417	16	16'531	17	18'342	18	18'908	19
125'000	23'900	19	22'323	18	21'988	18	22'691	18	22'848	18	25'351	20	26'134	21
150'000	29'775	20	27'810	19	27'393	18	29'048	19	29'248	19	32'454	22	33'455	22
200'000	41'525	21	38'784	19	38'203	19	41'945	21	42'234	21	46'862	23	48'309	24
250'000	53'942	22	50'382	20	49'627	20	55'035	22	55'415	22	61'487	25	63'385	25
500'000	118'942	24	111'092	22	109'427	22	122'367	24	123'211	25	136'714	27	140'934	28
1'000'000	248'942	25	232'512	23	229'027	23	262'300	26	264'109	26	293'053	29	302'098	30
5'000'000	1'288'942	26	1'203'872	24	1'185'827	24	1'345'197	27	1'354'474	27	1'502'910	30	1'549'296	31
10'000'000	2'588'942	26	2'418'072	24	2'381'827	24	2'695'147	27	2'713'734	27	3'011'130	30	3'104'066	31

#### Ehepaar, ohne Kinder, nur ein Gatte erwerbstätig (100% : 0%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	140	1	141	1	156	1	161	1
30'000	0	0	0	0	0	0	175	1	177	1	196	1	202	1
35'000	0	0	0	0	0	0	211	1	212	1	236	1	243	1
40'000	0	0	0	0	0	0	499	1	502	1	557	1	575	1
50'000	1'645	3	1'536	3	1'513	3	1'475	3	1'485	3	1'648	3	1'699	3
60'000	3'995	7	3'731	6	3'675	6	2'745	5	2'764	5	3'067	5	3'162	5
70'000	6'345	9	5'926	8	5'837	8	4'254	6	4'284	6	4'753	7	4'900	7
75'000	7'520	10	7'024	9	6'918	9	5'086	7	5'122	7	5'683	8	5'858	8
80'000	8'695	11	8'121	10	7'999	10	5'965	7	6'006	8	6'665	8	6'870	9
90'000	11'045	12	10'316	11	10'161	11	7'849	9	7'903	9	8'769	10	9'039	10
100'000	13'395	13	12'511	13	12'323	12	9'831	10	9'898	10	10'983	11	11'322	11
125'000	19'270	15	17'998	14	17'728	14	15'061	12	15'165	12	16'827	13	17'346	14
150'000	25'145	17	23'485	16	23'133	15	20'620	14	20'763	14	23'038	15	23'749	16
200'000	36'895	18	34'460	17	33'943	17	32'513	16	32'737	16	36'325	18	37'446	19
250'000	48'645	19	45'434	18	44'753	18	45'053	18	45'363	18	50'335	20	51'888	21
500'000	108'820	22	101'638	20	100'114	20	109'727	22	110'483	22	122'591	25	126'375	25
1'000'000	238'820	24	223'058	22	219'714	22	244'378	24	246'063	25	273'029	27	281'456	28
5'000'000	1'278'820	26	1'194'418	24	1'176'514	24	1'340'092	27	1'349'334	27	1'497'206	30	1'543'416	31
10'000'000	2'578'820	26	2'408'618	24	2'372'514	24	2'690'042	27	2'708'594	27	3'005'426	30	3'098'186	31

#### Ehepaar, ohne Kinder, beide Gatten erwerbstätig (70% : 30%)

Nettolohn	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	124	0	124	0	138	1	142	1
30'000	0	0	0	0	0	0	159	1	160	1	178	1	183	1
35'000	0	0	0	0	0	0	195	1	196	1	217	1	224	1
40'000	0	0	0	0	0	0	324	1	326	1	362	1	373	1
50'000	470	1	439	1	432	1	1'222	2	1'230	2	1'365	3	1'407	3
60'000	2'820	5	2'634	4	2'594	4	2'430	4	2'447	4	2'715	5	2'798	5
70'000	5'170	7	4'829	7	4'756	7	3'888	6	3'914	6	4'343	6	4'477	6
75'000	6'345	8	5'926	8	5'837	8	4'6							

**Renter-Ehepaar, ohne Kinder, beide Gatten nicht erwerbstätig**

	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
Rente														
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	135	0	136	0	151	1	155	1
35'000	0	0	0	0	0	0	171	0	172	0	191	1	196	1
40'000	235	1	219	1	216	1	206	1	207	1	230	1	237	1
50'000	2'585	5	2'414	5	2'378	5	1'128	2	1'136	2	1'260	3	1'299	3
60'000	4'935	8	4'609	8	4'540	8	2'929	5	2'950	5	3'273	5	3'374	6
70'000	7'285	10	6'804	10	6'702	10	4'467	6	4'497	6	4'990	7	5'144	7
75'000	8'460	11	7'902	11	7'783	10	5'311	7	5'348	7	5'934	8	6'117	8
80'000	9'635	12	8'999	11	8'864	11	6'202	8	6'244	8	6'929	9	7'143	9
90'000	11'985	13	11'194	12	11'026	12	8'103	9	8'159	9	9'053	10	9'332	10
100'000	14'335	14	13'389	13	13'188	13	10'094	10	10'164	10	11'277	11	11'625	12
125'000	20'210	16	18'876	15	18'593	15	15'343	12	15'449	12	17'142	14	17'671	14
150'000	26'085	17	24'363	16	23'998	16	20'918	14	21'062	14	23'371	16	24'092	16
200'000	37'835	19	35'338	18	34'808	17	32'835	16	33'061	17	36'684	18	37'817	19
250'000	49'585	20	46'312	19	45'618	18	45'382	18	45'695	18	50'703	20	52'268	21
500'000	109'860	22	102'609	21	101'071	20	110'070	22	110'829	22	122'975	25	126'770	25
1'000'000	239'860	24	224'029	22	220'671	22	244'735	24	246'423	25	273'428	27	281'867	28
5'000'000	1'279'860	26	1'195'389	24	1'177'471	24	1'340'444	27	1'349'688	27	1'497'599	30	1'543'821	31
10'000'000	2'579'860	26	2'409'589	24	2'373'471	24	2'733'894	27	2'752'748	28	3'054'419	31	3'148'691	31

**Haushalte mit Kinder**

**Allein erziehende Einzelperson, 2 Kinder, erwerbstätig**

	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
Nettolohn														
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50'000	94	0	88	0	86	0	0	0	0	0	0	0	0	0
60'000	2'444	4	2'283	4	2'248	4	725	1	730	1	810	1	835	1
70'000	4'794	7	4'478	6	4'410	6	2'258	3	2'274	3	2'523	4	2'601	4
75'000	5'969	8	5'575	7	5'491	7	3'101	4	3'122	4	3'464	5	3'571	5
80'000	7'144	9	6'672	8	6'572	8	3'990	5	4'017	5	4'457	6	4'595	6
90'000	9'494	11	8'867	10	8'734	10	5'888	7	5'929	7	6'578	7	6'782	8
100'000	11'844	12	11'062	11	10'896	11	7'878	8	7'932	8	8'801	9	9'073	9
125'000	17'719	14	16'550	13	16'301	13	13'124	10	13'215	11	14'663	12	15'116	12
150'000	23'594	16	22'037	15	21'706	14	18'697	12	18'826	13	20'889	14	21'533	14
200'000	35'344	18	33'011	17	32'516	16	30'609	15	30'820	15	34'198	17	35'254	18
250'000	47'094	19	43'986	18	43'326	17	43'156	17	43'453	17	48'215	19	49'703	20
500'000	107'104	21	100'035	20	98'536	20	107'841	22	108'585	22	120'485	24	124'203	25
1'000'000	237'104	24	221'455	22	218'136	22	242'504	24	244'176	24	270'936	27	279'298	28
5'000'000	1'277'104	26	1'192'815	24	1'174'936	23	1'338'214	27	1'347'443	27	1'495'108	30	1'541'253	31
10'000'000	2'577'104	26	2'407'015	24	2'370'936	24	2'688'164	27	2'706'703	27	3'003'328	30	3'096'023	31

**Ehepaar, 2 Kinder, nur ein Gatte erwerbstätig (100% : 0%)**

	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
Nettolohn														
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60'000	329	1	307	1	303	1	445	1	449	1	498	1	513	1
70'000	2'679	4	2'502	4	2'465	4	1'935	3	1'948	3	2'162	3	2'228	3
75'000	3'854	5	3'600	5	3'546	5	2'758	4	2'777	4	3'081	4	3'177	4
80'000	5'029	6	4'697	6	4'627	6	3'629	5	3'654	5	4'054	5	4'179	5
90'000	7'379	8	6'892	8	6'789	8	5'499	6	5'537	6	6'143	7	6'333	7
100'000	9'729	10	9'087	9	8'951	9	7'474	7	7'526	8	8'351	8	8'608	9
125'000	15'604	12	14'574	12	14'356	11	12'692	10	12'779	10	14'180	11	14'617	12
150'000	21'479	14	20'061	13	19'761	13	18'240	12	18'366	12	20'379	14	21'008	14
200'000	33'229	17	31'036	16	30'571	15	30'116	15	30'324	15	33'647	17	34'685	17
250'000	44'979	18	42'010	17	41'381	17	42'650	17	42'944	17	47'651	19	49'121	20
500'000	104'764	21	97'850	20	96'383	19	107'315	21	108'055	22	119'896	24	123'597	25
1'000'000	234'764	23	219'270	22	215'983	22	241'956	24	243'625	24	270'323	27	278'667	28
5'000'000	1'274'764	25	1'190'630	24	1'172'783	23	1'337'674	27	1'346'899	27	1'494'504	30	1'540'631	31
10'000'000	2'574'764	26	2'404'830	24	2'368'783	24	2'687'624	27	2'706'159	27	3'002'724	30	3'095'401	31

**Ehepaar, 2 Kinder, beide Gatten erwerbstätig (70% : 30%)**

	Basel (BS)		Riehen (BS)		Bettingen (BS)		Arllesheim (BL)		Binningen (BL)		Birsfelden (BL)		Liestal (BL)	
	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %	in CHF	in %
Nettolohn														
15'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50'000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60'000	0	0	0	0	0	0	135	0	136	0	151	0	156	0
70'000	1'504	2	1'405	2	1'384	2	1'572	2	1'583	2	1'757	3	1'811	3
75'000	2'679	4	2'502	3	2'465	3	2'373	3	2'389	3	2'651	4	2'733	4
80'000	3'854	5	3'600	4	3'546	4	3'222	4	3'244	4	3'600	4	3'711	5
90'000	6'204	7	5'795	6	5'708	6	5'054	6	5'089	6	5'647	6	5'821	6
100'000	8'554	9	7'989	8	7'870	8	7'013	7	7'061	7	7'835	8	8'077	8
125'000	14'429	12	13'477	11	13'275	11	12'196	10	12'280	10	13'626	11	14'046	11
150'000	20'304	14	18'964	13	18'680	12	17'717	12	17'839	12	19'794	13	20'405	14
200'000	32'054	16	29'938	15	29'490	15	29'549	15	29'753	15	33'014	17	34'033	17
250'000	43'804	18	40'913	16	40'300	16	42'068	17	42'358	17	47'000	19	48'451	19
500'000	103'464	21	96'635	19	95'187	19	106'708	21	107'444	21	119'218	24	122'898	25
1'000'000	233'464	23	218'055	22	214'787	21	241'325	24	242'989	24	269'618	27	277'940	28
5'000'000	1'273'464	25	1'189'415	24	1'171'587	23	1'337'052	27	1'346'273	27	1'493'809	30	1'539'915	31</