

# Luzerner Steuerbuch

## Band 2a, Weisungen StG: Steuerbezug, Anhang 9

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[http://steuerbuch.lu.ch/index/band\\_2a\\_weisungen\\_stg\\_bezug\\_anhang\\_zinssaetze.html](http://steuerbuch.lu.ch/index/band_2a_weisungen_stg_bezug_anhang_zinssaetze.html)

## Zinssätze

### 1. Staats- und Gemeindesteuern

#### Ausgleichszinssatz

| <b>gültig für</b> | <b>positiv</b> | <b>negativ</b> | <b>Publikation</b> |
|-------------------|----------------|----------------|--------------------|
| 2001              | 3,5%           | 3,5%           | (K 2000, 3168)     |
| 2002              | 3,5%           | 3,5%           | (K 2001, 3045)     |
| 2003              | 2,5%           | 2,5%           | (K 2002, 2901)     |
| 2004              | 2,0%           | 2,0%           | (K 2003, 3006)     |
| 2005              | 1,5%           | 1,5%           | (K 2004, 3041)     |
| 2006              | 1,5%           | 1,5%           | (K 2005, 2947)     |
| 2007              | 1,5%           | 1,5%           | (K 2006, 2799)     |
| 2008              | 2,0%           | 2,0%           | (K 2007, 3246)     |
| 2009              | 1,5%           | 1,5%           | (K 2008, 3028)     |
| 2010              | 1,0%           | 1,0%           | (K 2009, 3218)     |
| 2011              | 1,0%           | 1,0%           | (K 2010, 3290)     |
| 2012              | 0,75%          | 0,75%          | (K 2011, 3315)     |
| 2013              | 0,5%           | 0,5%           | (K 2012, 3567)     |
| 2014              | 0,5%           | 0,5%           | (K 2013, 3431)     |
| 2015              | 0,3%           | 0,3%           | (K 2014, 2703)     |
| 2016              | 0,3%           | 0,3%           | (K 2015, 3001)     |
| 2017              | 0,0%           | 0,0%           | (K 2016, 2835)     |
| 2018              | 0,0%           | 0,0%           | (K 2017, 2853)     |
| 2019              | 0,0%           | 0,0%           | (K 2018, 3215)     |
| 2020              | 0,0%           | 0,0%           | (K 2019, 3040)     |
| 2021              | 0,0%           | 0,0%           | (K 2020, 2979)     |

## Verzugszinssatz

| gültig für | Zinssatz | Publikation    |
|------------|----------|----------------|
| 2001       | 3,5%     | (K 2000, 3168) |
| 2002       | 3,5%     | (K 2001, 3045) |
| 2003       | 2,5%     | (K 2002, 2901) |
| 2004       | 2,0%     | (K 2003, 3006) |
| 2005       | 4,5%     | (K 2004, 3041) |
| 2006       | 4,5%     | (K 2005, 2947) |
| 2007       | 4,5%     | (K 2006, 2799) |
| 2008       | 5,0%     | (K 2007, 3246) |
| 2009       | 5,0%     | (K 2008, 3028) |
| 2010       | 5,0%     | (K 2009, 3218) |
| 2011       | 5,0%     | (K 2010, 3290) |
| 2012       | 5,0%     | (K 2011, 3315) |
| 2013       | 5,0%     | (K 2012, 3567) |
| 2014       | 5,0%     | (K 2013, 3431) |
| 2015       | 5,0%     | (K 2014, 2703) |
| 2016       | 5,0%     | (K 2015, 3001) |
| 2017       | 5,0%     | (K 2016, 2835) |
| 2018       | 6,0%     | (K 2017, 2853) |
| 2019       | 6,0%     | (K 2018, 3215) |
| 2020       | 0,0%     | (K 2020, 1071) |
| 2021       | 3,5%     | (K 2020, 2979) |

## 2. Direkte Bundessteuer

| Gültig für | Verzugs- und Rückerstattungszins | Vergütungszins für Vorauszahlungen | Publikation     |
|------------|----------------------------------|------------------------------------|-----------------|
| 2001       | 4,5%                             | 2,0%                               | (AS 2000, 2862) |
| 2002       | 4,0%                             | 1,5%                               | (AS 2001, 3088) |
| 2003       | 4,0%                             | 1,5%                               | (AS 2002, 4055) |
| 2004       | 3,5%                             | 1,0%                               | (AS 2003, 4287) |
| 2005       | 3,5%                             | 1,0%                               | (AS 2004, 4621) |
| 2006       | 3,5%                             | 1,0%                               | (AS 2005, 5027) |
| 2007       | 3,5%                             | 1,0%                               | (AS 2006, 4661) |
| 2008       | 4,0%                             | 1,5%                               | (AS 2007, 4701) |
| 2009       | 4,0%                             | 1,5%                               | (AS 2008, 5736) |
| 2010       | 3,5%                             | 1,0%                               | (AS 2009, 5398) |
| 2011       | 3,5%                             | 1,0%                               | (AS 2010, 5189) |
| 2012       | 3,0%                             | 1,0%                               | (AS 2011, 4546) |
| 2013       | 3,0%                             | 0,25%                              | (AS 2012, 5425) |
| 2014       | 3,0%                             | 0,25%                              | (AS 2013, 3508) |
| 2015       | 3,0%                             | 0,25%                              | (AS 2014, 2752) |
| 2016       | 3,0%                             | 0,25%                              | (AS 2015, 2949) |
| 2017       | 3,0%                             | 0,0%                               | (AS 2016, 3683) |
| 2018       | 3,0%                             | 0,0%                               | (AS 2017, 5829) |
| 2019       | 3,0%                             | 0,0%                               | (AS 2018, 3817) |
| 2020       | 0,0%                             | 0,0%                               | (AS 2020, 861)  |
|            | 3,0%                             |                                    | AS 2019, 3215)  |
| 2021       | 3,0%                             | 0,0%                               | (AS 2020, 4603) |