



Kantonale Steuerverwaltung Graubünden  
Amministrazione imposte del Cantone dei Grigioni  
Administraziun da taglia dal chantun Grischun

Quellensteuertarif für ausländische Arbeitnehmer  
Tariffa per l'imposta alla fonte per lavoratori stranieri

Monatstarif Ersatzeinkünfte / Grenzgänger Italien  
Tabella mensile proventi compensativi / frontalieri dall'Italia

Tarifcode V: Ersatzeinkünfte, die nicht über die Arbeitgeber ausbezahlt werden

Tariffario V: proventi compensativi non versati tramite il datore di lavoro

Tarif/tariffa V

Gültig ab/valida a partire dal 1.1.2026

| Bruttolohn<br>im Monat   |        |  |
|--------------------------|--------|--|
| Salario<br>mensile lordo |        |  |
| Tarifestufen             | V<br>% |  |
| 1 - 50                   |        |  |
| 51 - 100                 |        |  |
| 101 - 150                |        |  |
| 151 - 200                |        |  |
| 201 - 250                |        |  |
| 251 - 300                |        |  |
| 301 - 350                |        |  |
| 351 - 400                |        |  |
| 401 - 450                |        |  |
| 451 - 500                |        |  |
| 501 - 550                |        |  |
| 551 - 600                |        |  |
| 601 - 650                |        |  |
| 651 - 700                |        |  |
| 701 - 750                |        |  |
| 751 - 800                |        |  |
| 801 - 850                |        |  |
| 851 - 900                |        |  |
| 901 - 950                |        |  |
| 951 - 1000               |        |  |
| 1001 - 1050              |        |  |
| 1051 - 1100              |        |  |
| 1101 - 1150              |        |  |
| 1151 - 1200              |        |  |
| 1201 - 1250              |        |  |
| 1251 - 1300              |        |  |
| 1301 - 1350              |        |  |
| 1351 - 1400              |        |  |
| 1401 - 1450              |        |  |
| 1451 - 1500              |        |  |
| 1501 - 1550              |        |  |
| 1551 - 1600              |        |  |
| 1601 - 1650              |        |  |
| 1651 - 1700              | 0.17   |  |
| 1701 - 1750              | 0.37   |  |
| 1751 - 1800              | 0.65   |  |
| 1801 - 1850              | 0.84   |  |

| Tarifestufen | V<br>% |
|--------------|--------|
| 1851 - 1900  | 1.02   |
| 1901 - 1950  | 1.19   |
| 1951 - 2000  | 1.35   |
| 2001 - 2050  | 1.50   |
| 2051 - 2100  | 1.66   |
| 2101 - 2150  | 1.79   |
| 2151 - 2200  | 1.93   |
| 2201 - 2250  | 2.13   |
| 2251 - 2300  | 2.32   |
| 2301 - 2350  | 2.51   |
| 2351 - 2400  | 2.70   |
| 2401 - 2450  | 2.86   |
| 2451 - 2500  | 3.03   |
| 2501 - 2550  | 3.19   |
| 2551 - 2600  | 3.34   |
| 2601 - 2650  | 3.50   |
| 2651 - 2700  | 3.64   |
| 2701 - 2750  | 3.78   |
| 2751 - 2800  | 3.90   |
| 2801 - 2850  | 4.03   |
| 2851 - 2900  | 4.16   |
| 2901 - 2950  | 4.28   |
| 2951 - 3000  | 4.39   |
| 3001 - 3050  | 4.51   |
| 3051 - 3100  | 4.64   |
| 3101 - 3150  | 4.77   |
| 3151 - 3200  | 4.89   |
| 3201 - 3250  | 5.00   |
| 3251 - 3300  | 5.12   |
| 3301 - 3350  | 5.25   |
| 3351 - 3400  | 5.38   |
| 3401 - 3450  | 5.51   |
| 3451 - 3500  | 5.63   |
| 3501 - 3550  | 5.75   |
| 3551 - 3600  | 5.87   |
| 3601 - 3650  | 5.98   |
| 3651 - 3700  | 6.10   |
| 3701 - 3750  | 6.20   |
| 3751 - 3800  | 6.31   |
| 3801 - 3850  | 6.41   |
| 3851 - 3900  | 6.51   |
| 3901 - 3950  | 6.61   |
| 3951 - 4000  | 6.70   |
| 4001 - 4050  | 6.79   |
| 4051 - 4100  | 6.88   |
| 4101 - 4150  | 6.97   |
| 4151 - 4200  | 7.06   |
| 4201 - 4250  | 7.14   |
| 4251 - 4300  | 7.22   |
| 4301 - 4350  | 7.30   |
| 4351 - 4400  | 7.38   |
| 4401 - 4450  | 7.47   |
| 4451 - 4500  | 7.56   |
| 4501 - 4550  | 7.64   |
| 4551 - 4600  | 7.72   |
| 4601 - 4650  | 7.80   |
| 4651 - 4700  | 7.88   |

| Tarifestufen | V<br>% |
|--------------|--------|
| 4701 - 4750  | 7.96   |
| 4751 - 4800  | 8.03   |
| 4801 - 4850  | 8.11   |
| 4851 - 4900  | 8.18   |
| 4901 - 4950  | 8.25   |
| 4951 - 5000  | 8.32   |
| 5001 - 5050  | 8.40   |
| 5051 - 5100  | 8.48   |
| 5101 - 5150  | 8.56   |
| 5151 - 5200  | 8.63   |
| 5201 - 5250  | 8.71   |
| 5251 - 5300  | 8.78   |
| 5301 - 5350  | 8.86   |
| 5351 - 5400  | 8.94   |
| 5401 - 5450  | 9.01   |
| 5451 - 5500  | 9.07   |
| 5501 - 5550  | 9.14   |
| 5551 - 5600  | 9.20   |
| 5601 - 5650  | 9.26   |
| 5651 - 5700  | 9.33   |
| 5701 - 5750  | 9.38   |
| 5751 - 5800  | 9.45   |
| 5801 - 5850  | 9.50   |
| 5851 - 5900  | 9.56   |
| 5901 - 5950  | 9.62   |
| 5951 - 6000  | 9.67   |
| 6001 - 6050  | 9.73   |
| 6051 - 6100  | 9.78   |
| 6101 - 6150  | 9.83   |
| 6151 - 6200  | 9.89   |
| 6201 - 6250  | 9.94   |
| 6251 - 6300  | 9.98   |
| 6301 - 6350  | 10.03  |
| 6351 - 6400  | 10.09  |
| 6401 - 6450  | 10.14  |
| 6451 - 6500  | 10.18  |
| 6501 - 6550  | 10.22  |
| 6551 - 6600  | 10.27  |
| 6601 - 6650  | 10.32  |
| 6651 - 6700  | 10.36  |
| 6701 - 6750  | 10.41  |
| 6751 - 6800  | 10.45  |
| 6801 - 6850  | 10.49  |
| 6851 - 6900  | 10.54  |
| 6901 - 6950  | 10.58  |
| 6951 - 7000  | 10.62  |
| 7001 - 7050  | 10.66  |
| 7051 - 7100  | 10.70  |
| 7101 - 7150  | 10.74  |
| 7151 - 7200  | 10.77  |
| 7201 - 7250  | 10.81  |
| 7251 - 7300  | 10.85  |
| 7301 - 7350  | 10.88  |
| 7351 - 7400  | 10.92  |
| 7401 - 7450  | 10.95  |
| 7451 - 7500  | 10.99  |
| 7501 - 7550  | 11.03  |

| Tarifestufen  | V<br>% |
|---------------|--------|
| 7551 - 7600   | 11.09  |
| 7601 - 7650   | 11.14  |
| 7651 - 7700   | 11.18  |
| 7701 - 7750   | 11.23  |
| 7751 - 7800   | 11.28  |
| 7801 - 7850   | 11.33  |
| 7851 - 7900   | 11.38  |
| 7901 - 7950   | 11.42  |
| 7951 - 8000   | 11.47  |
| 8001 - 8050   | 11.51  |
| 8051 - 8100   | 11.56  |
| 8101 - 8150   | 11.61  |
| 8151 - 8200   | 11.65  |
| 8201 - 8250   | 11.70  |
| 8251 - 8300   | 11.74  |
| 8301 - 8350   | 11.78  |
| 8351 - 8400   | 11.82  |
| 8401 - 8450   | 11.87  |
| 8451 - 8500   | 11.91  |
| 8501 - 8550   | 11.95  |
| 8551 - 8600   | 11.99  |
| 8601 - 8650   | 12.03  |
| 8651 - 8700   | 12.08  |
| 8701 - 8750   | 12.12  |
| 8751 - 8800   | 12.15  |
| 8801 - 8850   | 12.19  |
| 8851 - 8900   | 12.23  |
| 8901 - 8950   | 12.27  |
| 8951 - 9000   | 12.31  |
| 9001 - 9050   | 12.34  |
| 9051 - 9100   | 12.38  |
| 9101 - 9150   | 12.42  |
| 9151 - 9200   | 12.46  |
| 9201 - 9250   | 12.50  |
| 9251 - 9300   | 12.53  |
| 9301 - 9350   | 12.57  |
| 9351 - 9400   | 12.60  |
| 9401 - 9450   | 12.63  |
| 9451 - 9500   | 12.66  |
| 9501 - 9550   | 12.70  |
| 9551 - 9600   | 12.74  |
| 9601 - 9650   | 12.77  |
| 9651 - 9700   | 12.80  |
| 9701 - 9750   | 12.83  |
| 9751 - 9800   | 12.86  |
| 9801 - 9850   | 12.90  |
| 9851 - 9900   | 12.93  |
| 9901 - 9950   | 12.96  |
| 9951 - 10000  | 12.99  |
| 10001 - 10050 | 13.02  |
| 10051 - 10100 | 13.06  |
| 10101 - 10150 | 13.10  |
| 10151 - 10200 | 13.14  |
| 10201 - 10250 | 13.19  |
| 10251 - 10300 | 13.22  |
| 10301 - 10350 | 13.26  |
| 10351 - 10400 | 13.30  |
| 10401 - 10450 | 13.34  |
| 10451 - 10500 | 13.38  |

| Tarifstufen   | V<br>% |
|---------------|--------|
| 10501 - 10550 | 13.42  |
| 10551 - 10600 | 13.46  |
| 10601 - 10650 | 13.50  |
| 10651 - 10700 | 13.54  |
| 10701 - 10750 | 13.57  |
| 10751 - 10800 | 13.61  |
| 10801 - 10850 | 13.64  |
| 10851 - 10900 | 13.68  |
| 10901 - 10950 | 13.71  |
| 10951 - 11000 | 13.75  |
| 11001 - 11050 | 13.79  |
| 11051 - 11100 | 13.83  |
| 11101 - 11150 | 13.87  |
| 11151 - 11200 | 13.91  |
| 11201 - 11250 | 13.94  |
| 11251 - 11300 | 13.98  |
| 11301 - 11350 | 14.02  |
| 11351 - 11400 | 14.06  |
| 11401 - 11450 | 14.10  |
| 11451 - 11500 | 14.13  |
| 11501 - 11550 | 14.17  |
| 11551 - 11600 | 14.20  |
| 11601 - 11650 | 14.24  |
| 11651 - 11700 | 14.27  |
| 11701 - 11750 | 14.30  |
| 11751 - 11800 | 14.34  |
| 11801 - 11850 | 14.38  |
| 11851 - 11900 | 14.41  |
| 11901 - 11950 | 14.44  |
| 11951 - 12000 | 14.47  |
| 12001 - 12050 | 14.51  |
| 12051 - 12100 | 14.54  |
| 12101 - 12150 | 14.58  |
| 12151 - 12200 | 14.61  |
| 12201 - 12250 | 14.64  |
| 12251 - 12300 | 14.67  |
| 12301 - 12350 | 14.70  |
| 12351 - 12400 | 14.73  |
| 12401 - 12450 | 14.76  |
| 12451 - 12500 | 14.79  |
| 12501 - 12550 | 14.82  |
| 12551 - 12600 | 14.86  |
| 12601 - 12650 | 14.88  |
| 12651 - 12700 | 14.91  |
| 12701 - 12750 | 14.94  |
| 12751 - 12800 | 14.97  |
| 12801 - 12850 | 15.00  |
| 12851 - 12900 | 15.03  |
| 12901 - 12950 | 15.06  |
| 12951 - 13000 | 15.09  |
| 13001 - 13050 | 15.11  |
| 13051 - 13100 | 15.14  |
| 13101 - 13150 | 15.17  |
| 13151 - 13200 | 15.20  |
| 13201 - 13250 | 15.22  |
| 13251 - 13300 | 15.25  |
| 13301 - 13350 | 15.28  |
| 13351 - 13400 | 15.30  |
| 13401 - 13450 | 15.33  |
| 13451 - 13500 | 15.36  |
| 13501 - 13550 | 15.38  |

| Tarifestufen  | V<br>% |
|---------------|--------|
| 13551 - 13600 | 15.41  |
| 13601 - 13650 | 15.43  |
| 13651 - 13700 | 15.46  |
| 13701 - 13750 | 15.49  |
| 13751 - 13800 | 15.51  |
| 13801 - 13850 | 15.54  |
| 13851 - 13900 | 15.56  |
| 13901 - 13950 | 15.58  |
| 13951 - 14000 | 15.61  |
| 14001 - 14050 | 15.63  |
| 14051 - 14100 | 15.66  |
| 14101 - 14150 | 15.68  |
| 14151 - 14200 | 15.70  |
| 14201 - 14250 | 15.73  |
| 14251 - 14300 | 15.75  |
| 14301 - 14350 | 15.78  |
| 14351 - 14400 | 15.80  |
| 14401 - 14450 | 15.82  |
| 14451 - 14500 | 15.85  |
| 14501 - 14550 | 15.86  |
| 14551 - 14600 | 15.89  |
| 14601 - 14650 | 15.91  |
| 14651 - 14700 | 15.94  |
| 14701 - 14750 | 15.95  |
| 14751 - 14800 | 15.98  |
| 14801 - 14850 | 16.00  |
| 14851 - 14900 | 16.02  |
| 14901 - 14950 | 16.04  |
| 14951 - 15000 | 16.06  |
| 15001 - 15050 | 16.09  |
| 15051 - 15100 | 16.11  |
| 15101 - 15150 | 16.14  |
| 15151 - 15200 | 16.17  |
| 15201 - 15250 | 16.20  |
| 15251 - 15300 | 16.22  |
| 15301 - 15350 | 16.26  |
| 15351 - 15400 | 16.28  |
| 15401 - 15450 | 16.30  |
| 15451 - 15500 | 16.34  |
| 15501 - 15550 | 16.36  |
| 15551 - 15600 | 16.38  |
| 15601 - 15650 | 16.41  |
| 15651 - 15700 | 16.44  |
| 15701 - 15750 | 16.46  |
| 15751 - 15800 | 16.49  |
| 15801 - 15850 | 16.51  |
| 15851 - 15900 | 16.54  |
| 15901 - 15950 | 16.57  |
| 15951 - 16000 | 16.59  |
| 16001 - 16050 | 16.62  |
| 16051 - 16100 | 16.64  |
| 16101 - 16150 | 16.66  |
| 16151 - 16200 | 16.69  |
| 16201 - 16250 | 16.71  |
| 16251 - 16300 | 16.74  |
| 16301 - 16350 | 16.76  |
| 16351 - 16400 | 16.78  |
| 16401 - 16450 | 16.82  |
| 16451 - 16500 | 16.84  |
| 16501 - 16550 | 16.87  |
| 16551 - 16600 | 16.90  |

| Tarifestufen  | V<br>% |
|---------------|--------|
| 16601 - 16650 | 16.93  |
| 16651 - 16700 | 16.95  |
| 16701 - 16750 | 16.98  |
| 16751 - 16800 | 17.01  |
| 16801 - 16850 | 17.03  |
| 16851 - 16900 | 17.06  |
| 16901 - 16950 | 17.09  |
| 16951 - 17000 | 17.11  |
| 17001 - 17050 | 17.14  |
| 17051 - 17100 | 17.17  |
| 17101 - 17150 | 17.19  |
| 17151 - 17200 | 17.22  |
| 17201 - 17250 | 17.24  |
| 17251 - 17300 | 17.26  |
| 17301 - 17350 | 17.30  |
| 17351 - 17400 | 17.32  |
| 17401 - 17450 | 17.34  |
| 17451 - 17500 | 17.37  |
| 17501 - 17550 | 17.39  |
| 17551 - 17600 | 17.42  |
| 17601 - 17650 | 17.44  |
| 17651 - 17700 | 17.46  |
| 17701 - 17750 | 17.49  |
| 17751 - 17800 | 17.51  |
| 17801 - 17850 | 17.54  |
| 17851 - 17900 | 17.56  |
| 17901 - 17950 | 17.58  |
| 17951 - 18000 | 17.61  |
| 18001 - 18050 | 17.63  |
| 18051 - 18100 | 17.66  |
| 18101 - 18150 | 17.68  |
| 18151 - 18200 | 17.70  |
| 18201 - 18250 | 17.73  |
| 18251 - 18300 | 17.74  |
| 18301 - 18350 | 17.77  |
| 18351 - 18400 | 17.79  |
| 18401 - 18450 | 17.82  |
| 18451 - 18500 | 17.84  |
| 18501 - 18550 | 17.86  |
| 18551 - 18600 | 17.88  |
| 18601 - 18650 | 17.90  |
| 18651 - 18700 | 17.93  |
| 18701 - 18750 | 17.94  |
| 18751 - 18800 | 17.97  |
| 18801 - 18850 | 17.99  |
| 18851 - 18900 | 18.01  |
| 18901 - 18950 | 18.03  |
| 18951 - 19000 | 18.06  |
| 19001 - 19050 | 18.07  |
| 19051 - 19100 | 18.10  |
| 19101 - 19150 | 18.11  |
| 19151 - 19200 | 18.14  |
| 19201 - 19250 | 18.16  |
| 19251 - 19300 | 18.18  |
| 19301 - 19350 | 18.20  |
| 19351 - 19400 | 18.22  |
| 19401 - 19450 | 18.24  |
| 19451 - 19500 | 18.26  |
| 19501 - 19550 | 18.28  |
| 19551 - 19600 | 18.30  |
| 19601 - 19650 | 18.32  |

| Tarifestufen  | V<br>% |
|---------------|--------|
| 19651 - 19700 | 18.34  |
| 19701 - 19750 | 18.36  |
| 19751 - 19800 | 18.38  |
| 19801 - 19850 | 18.39  |
| 19851 - 19900 | 18.42  |
| 19901 - 19950 | 18.43  |
| 19951 - 20000 | 18.46  |
| 20001 - 20250 | 18.51  |
| 20251 - 20500 | 18.60  |
| 20501 - 20750 | 18.70  |
| 20751 - 21000 | 18.78  |
| 21001 - 21250 | 18.86  |
| 21251 - 21500 | 18.95  |
| 21501 - 21750 | 19.03  |
| 21751 - 22000 | 19.11  |
| 22001 - 22250 | 19.19  |
| 22251 - 22500 | 19.26  |
| 22501 - 22750 | 19.34  |
| 22751 - 23000 | 19.42  |
| 23001 - 23250 | 19.49  |
| 23251 - 23500 | 19.56  |
| 23501 - 23750 | 19.62  |
| 23751 - 24000 | 19.70  |
| 24001 - 24250 | 19.76  |
| 24251 - 24500 | 19.82  |
| 24501 - 24750 | 19.89  |
| 24751 - 25000 | 19.94  |
| 25001 - 25250 | 20.01  |
| 25251 - 25500 | 20.06  |
| 25501 - 25750 | 20.13  |
| 25751 - 26000 | 20.18  |
| 26001 - 26250 | 20.24  |
| 26251 - 26500 | 20.30  |
| 26501 - 26750 | 20.35  |
| 26751 - 27000 | 20.40  |
| 27001 - 27250 | 20.46  |
| 27251 - 27500 | 20.50  |
| 27501 - 27750 | 20.55  |
| 27751 - 28000 | 20.60  |
| 28001 - 28250 | 20.65  |
| 28251 - 28500 | 20.70  |
| 28501 - 28750 | 20.74  |
| 28751 - 29000 | 20.79  |
| 29001 - 29250 | 20.84  |
| 29251 - 29500 | 20.88  |
| 29501 - 29750 | 20.93  |
| 29751 - 30000 | 20.97  |
| 30001 - 30250 | 21.01  |
| 30251 - 30500 | 21.05  |
| 30501 - 30750 | 21.09  |
| 30751 - 31000 | 21.13  |
| 31001 - 31250 | 21.17  |
| 31251 - 31500 | 21.21  |
| 31501 - 31750 | 21.25  |
| 31751 - 32000 | 21.29  |
| 32001 - 32250 | 21.32  |
| 32251 - 32500 | 21.36  |
| 32501 - 32750 | 21.39  |
| 32751 - 33000 | 21.43  |
| 33001 - 33250 | 21.46  |
| 33251 - 33500 | 21.50  |



| Tarifestufen  | V<br>% |
|---------------|--------|
| 33501 - 33750 | 21.54  |
| 33751 - 34000 | 21.57  |
| 34001 - 34250 | 21.60  |
| 34251 - 34500 | 21.63  |
| 34501 - 34750 | 21.66  |
| 34751 - 35000 | 21.70  |
| 35001 - 35250 | 21.73  |
| 35251 - 35500 | 21.76  |
| 35501 - 35750 | 21.78  |
| 35751 - 36000 | 21.82  |
| 36001 - 36250 | 21.85  |
| 36251 - 36500 | 21.87  |
| 36501 - 36750 | 21.90  |
| 36751 - 37000 | 21.93  |
| 37001 - 37250 | 21.96  |
| 37251 - 37500 | 21.98  |
| 37501 - 37750 | 22.02  |
| 37751 - 38000 | 22.04  |
| 38001 - 38250 | 22.06  |
| 38251 - 38500 | 22.09  |
| 38501 - 38750 | 22.12  |
| 38751 - 39000 | 22.14  |
| 39001 - 39250 | 22.17  |
| 39251 - 39500 | 22.19  |
| 39501 - 39750 | 22.22  |
| 39751 - 40000 | 22.24  |
| 40001 - 40250 | 22.26  |
| 40251 - 40500 | 22.29  |
| 40501 - 40750 | 22.31  |
| 40751 - 41000 | 22.34  |
| 41001 - 41250 | 22.35  |
| 41251 - 41500 | 22.38  |
| 41501 - 41750 | 22.40  |
| 41751 - 42000 | 22.42  |
| 42001 - 42250 | 22.44  |
| 42251 - 42500 | 22.46  |
| 42501 - 42750 | 22.49  |
| 42751 - 43000 | 22.50  |
| 43001 - 43250 | 22.53  |
| 43251 - 43500 | 22.54  |
| 43501 - 43750 | 22.57  |
| 43751 - 44000 | 22.58  |
| 44001 - 44250 | 22.61  |
| 44251 - 44500 | 22.62  |
| 44501 - 44750 | 22.64  |
| 44751 - 45000 | 22.66  |
| 45001 - 45250 | 22.68  |
| 45251 - 45500 | 22.70  |
| 45501 - 45750 | 22.72  |
| 45751 - 46000 | 22.74  |
| 46001 - 46250 | 22.75  |
| 46251 - 46500 | 22.78  |
| 46501 - 46750 | 22.79  |
| 46751 - 47000 | 22.81  |
| 47001 - 47250 | 22.82  |
| 47251 - 47500 | 22.84  |
| 47501 - 47750 | 22.86  |
| 47751 - 48000 | 22.87  |
| 48001 - 48250 | 22.89  |
| 48251 - 48500 | 22.90  |
| 48501 - 48750 | 22.92  |

| Tarifestufen     | V<br>% |  |
|------------------|--------|--|
| 48751 - 49000    | 22.94  |  |
| 49001 - 49250    | 22.95  |  |
| 49251 - 49500    | 22.97  |  |
| 49501 - 49750    | 22.98  |  |
| 49751 - 50000    | 23.00  |  |
| 50001 - 52500    | 23.08  |  |
| 52501 - 55000    | 23.22  |  |
| 55001 - 57500    | 23.34  |  |
| 57501 - 60000    | 23.46  |  |
| 60001 - 62500    | 23.57  |  |
| 62501 - 65000    | 23.66  |  |
| 65001 - 67500    | 23.74  |  |
| 67501 - 70000    | 23.78  |  |
| 70001 - 72500    | 23.82  |  |
| 72501 - 75000    | 23.86  |  |
| 75001 - 77500    | 23.88  |  |
| 77501 - 80000    | 23.89  |  |
| 80001 - 82500    | 23.89  |  |
| 82501 - 85000    | 23.90  |  |
| 85001 - 87500    | 23.90  |  |
| 87501 - 90000    | 23.90  |  |
| 90001 - 92500    | 23.91  |  |
| 92501 - 95000    | 23.91  |  |
| 95001 - 97500    | 23.92  |  |
| 97501 - 100000   | 23.93  |  |
| 100001 - 1000000 | 24.00  |  |