

## Corporate tax in Switzerland

### INTER-CANTONAL COMPARISON

Canton*	Capital City	% of net income (2011)		
		Canton & Municipality	Confederation	Total
Basel-Stadt	Basel	21.6	8.5	30.1
Bern	Bern	18.4	8.5	26.9
Geneva	Geneva	19.7	8.5	28.2
Jura	Delémont	19.0	8.5	27.5
Luzern	Luzern	10.7	8.5	19.2
Neuchâtel	Neuchâtel	20.6	8.5	29.1
Ticino	Bellinzona	18.1	8.5	26.6
Vaud	Lausanne	19.3	8.5	27.8
Zug	Zug	9.0	8.5	17.5
Zurich	Zurich	18.6	8.5	27.1

\* - the most popular cantons

## Income tax in Switzerland

### INTER-CANTONAL COMPARISON

Effective individual tax rates on income for a married couple without children  
(cantonal, municipal and federal taxes combined)

Canton*	Capital City	Gross employment income, CHF (2010)				
		100,000	200,000	300,000	500,000	1,000,000
Tax burden, % **						
Basel-Stadt	Basel	13.2	22.2	26.4	29.8	44.1
Bern	Bern	13.4	22.9	28.0	32.9	36.7
Geneva	Geneva	12.4	23.7	29.4	34.6	39.2
Jura	Delémont	14.5	23.8	29.4	34.3	38.0
Luzern	Luzern	10.9	18.9	23.2	26.9	28.8
Neuchâtel	Neuchâtel	16.3	26.3	31.8	35.3	36.9
Ticino	Bellinzona	10.2	21.3	27.2	32.4	35.8
Vaud	Lausanne	15.4	24.1	29.7	35.4	39.0
Zug	Zug	4.8	12.1	17.1	19.7	21.3
Zurich	Zurich	10.1	18.7	24.1	30.0	34.5

\* - the most popular cantons

\*\* - source: <http://www.estv2.admin.ch/e/dienstleistungen/steuerrechner/steuerrechner.htm>