

Tax burden in Switzerland

INTER-CANTONAL COMPARISON

- I. Taxation of net income of an operating corporation
 (annual net income CHF – 500,000; registered capital – CHF 100,000)

Canton*	Capital City	Amount of tax, CHF (2008)			
		Canton & Municipality	Confederation (8.5% flat)	Total	% of net income
Basel-Stadt	Basel	123,025	42,500	165,525	33.1
Bern	Bern	88,457	42,500	130,957	26.2
Geneva	Geneva	88,612	42,500	131,112	26.2
Jura	Delémont	108,499	42,500	150,999	30.2
Luzern	Luzern	70,350	42,500	112,850	22.6
Neuchâtel	Neuchâtel	100,500	42,500	143,000	28.6
Ticino	Bellinzona	92,560	42,500	135,060	27.0
Vaud	Lausanne	75,500	42,500	118,000	23.6
Zug	Zug	48,904	42,500	91,404	18.3
Zurich	Zurich	91,984	42,500	134,484	26.9

- II. Effective individual tax rates on income for a married couple without children
 (cantonal and municipal taxes combined)

Canton*	Capital City	Gross employment income, CHF (2007)				
		60,000	120,000	200,000	300,000	500,000
		Tax burden, CHF **				
Basel-Stadt	Basel	4,916	18,065	36,738	60,055	110,535
Bern	Bern	5,137	16,925	35,886	61,874	117,432
Geneva	Geneva	2,499	15,697	36,905	65,390	125,764
Jura	Delémont	5,480	18,937	38,699	68,308	127,943
Luzern	Luzern	4,485	15,065	30,694	51,435	94,021
Neuchâtel	Neuchâtel	5,052	19,859	42,162	72,768	129,204
Ticino	Bellinzona	2,146	13,952	33,411	60,254	115,933
Vaud	Lausanne	6,389	18,278	38,288	66,968	130,815
Zug	Zug	1,572	7,162	16,609	30,043	52,118
Zurich	Zurich	3,305	12,061	27,450	50,265	103,909
Confederation (direct federal tax)		266	2,489	10,850	23,187	47,874

* - the most popular cantons

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