

Private income tax in Switzerland

INTER-CANTONAL COMPARISON

Effective individual tax rates on income for a married couple without children, no church tax
(cantonal, municipal and federal taxes combined)

Canton*	Capital City	Gross annual income, CHF (2021)				
		100,000	200,000	300,000	500,000	1,000,000
		Tax burden, % **				
Basel-Stadt	Basel	11.2	19.3	23.5	27.0	31.3
Basel-Land	Liestal	9.9	20.0	25.8	30.9	35.2
Bern	Bern	12.9	20.8	26.0	30.8	34.9
Geneva	Geneva	9.7	20.6	26.0	30.9	35.7
Luzern	Luzern	10.0	16.9	21.2	24.7	27.4
Neuchâtel	Neuchâtel	14.4	22.8	28.1	32.2	34.1
Ticino	Bellinzona	9.3	19.5	25.2	30.3	34.2
Vaud	Lausanne	13.9	21.8	27.4	33.1	37.3
Zug	Zug	3.9	9.9	15.4	18.1	19.9
Zurich	Zurich	8.9	16.5	21.8	27.7	32.7
Zurich	Kuesnacht	7.4	14.2	19.0	24.0	28.4

* - the most popular cantons

** - source: <https://swisstaxcalculator.estv.admin.ch/#/calculator/income-wealth-tax>

