

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 employment income, CHF (2019)				
		100,000	200,000	300,000	500,000	1,000,000
		Tax burden, % **				
Basel-Stadt	Basel	12.3	20.8	24.9	28.2	29.7
Bern	Bern	13.6	22.1	27.3	32.3	36.4
Geneva	Geneva	9.7	21.5	27.1	32.4	37.4
Jura	Delémont	13.0	22.0	27.7	32.7	36.5
Luzern	Luzern	10.6	17.9	22.3	25.9	28.6
Neuchâtel	Neuchâtel	15.2	24.4	30.1	34.2	36.3
Ticino	Bellinzona	9.8	20.7	26.7	31.9	35.9
Vaud	Lausanne	14.7	23.2	28.9	34.8	38.9
Zug	Zug	4.6	11.4	16.7	19.4	21.2
Zurich	Zurich	9.4	17.7	23.1	29.1	34.2

* - the most popular cantons

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

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