



# 2022 Tax Rates Switzerland

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Transforma AG  
Olgastrasse 10  
8001 Zürich  
Switzerland  
Phone: +41 43 222 58 48  
[www.transforma.ch](http://www.transforma.ch)

Transforma AG  
Gartenstrasse 4  
6300 Zug  
Switzerland  
Phone: +41 41 220 77 30  
[www.transforma.ch](http://www.transforma.ch)

Transforma AG  
Rue de la Confédération 5  
1204 Geneva  
Switzerland  
Phone: +41 22 700 86 68  
[www.transforma.ch](http://www.transforma.ch)

# Individual Income Tax Rates 2022



Individual income tax rates of the capital cities of the cantons for the tax year 2022 for a married tax payer including federal, cantonal and communal income taxes, excluding church tax. Tax rates may vary in different communities within a canton and are subject to changes in future tax years.

| Taxable income CHF (capital city) | 100'000       | 300'000       | 1'000'000     | Lowest communal max rate | Where             |
|-----------------------------------|---------------|---------------|---------------|--------------------------|-------------------|
| Schwyz                            | 11.41%        | 20.36%        | 25.35%        | <b>20.38%</b>            | Freienbach        |
| Zug                               | <b>7.49%</b>  | <b>19.24%</b> | <b>22.22%</b> | <b>22.14%</b>            | Baar              |
| Nidwalden                         | 12.11%        | 22.32%        | 25.28%        | <b>22.50%</b>            | Hergiswil         |
| Appenzell IR                      | 10.96%        | 20.58%        | 23.82%        | <b>23.82%</b>            | Appenzell         |
| Obwalden                          | 14.77%        | 21.32%        | 24.30%        | <b>24.30%</b>            | Sarnen            |
| Uri                               | 15.88%        | 22.39%        | 25.35%        | <b>24.99%</b>            | Seedorf           |
| Grisons                           | 13.12%        | 25.90%        | 31.73%        | <b>25.80%</b>            | Rongellen         |
| Lucerne                           | 13.43%        | 24.95%        | 30.03%        | <b>26.04%</b>            | Meggen            |
| St. Gallen                        | 15.12%        | 28.35%        | 32.84%        | <b>26.55%</b>            | Balgach           |
| Appenzell AR                      | 15.14%        | 27.02%        | 30.74%        | <b>27.10%</b>            | Teufen            |
| Schaffhausen                      | 13.12%        | 26.49%        | 30.81%        | <b>27.84%</b>            | Stetten           |
| Thurgau                           | 13.28%        | 24.69%        | 30.52%        | <b>28.25%</b>            | Bottighofen       |
| Fribourg                          | 16.40%        | 30.36%        | 35.26%        | <b>28.78%</b>            | Greng             |
| Aargau                            | 12.34%        | 25.32%        | 32.22%        | <b>29.23%</b>            | Geltwil           |
| Solothurn                         | 16.07%        | 28.68%        | 33.67%        | <b>29.25%</b>            | Kammersrohr       |
| Glarus                            | 13.72%        | 24.84%        | 31.08%        | <b>31.08%</b>            | Glarus            |
| Zurich                            | 12.67%        | 26.61%        | 36.64%        | <b>33.57%</b>            | Kilchberg         |
| Ticino                            | 15.11%        | 30.39%        | 37.97%        | <b>34.27%</b>            | Castel San Pietro |
| Valais                            | 13.86%        | 29.85%        | 35.56%        | <b>35.50%</b>            | Trient            |
| Jura                              | 17.18%        | 30.28%        | 37.23%        | <b>36.02%</b>            | Les Breuleux      |
| Basel Stadt                       | <b>23.72%</b> | 30.27%        | 37.38%        | <b>36.74%</b>            | Bettingen         |
| Berne                             | 19.61%        | 31.94%        | 39.19%        | <b>36.83%</b>            | Deisswil          |
| Neuchâtel                         | 18.36%        | 32.48%        | 37.37%        | <b>37.78%</b>            | Milvignes         |
| Basel Land                        | 14.06%        | 31.44%        | 39.38%        | <b>38.46%</b>            | Arllesheim        |
| Geneva                            | 15.97%        | 31.42%        | 40.27%        | <b>40.88%</b>            | Genthod           |
| Vaud                              | 18.69%        | <b>32.97%</b> | <b>41.50%</b> | <b>41.50%</b>            | Eclépens          |

# Individual Wealth Tax Rates 2022



Individual wealth tax rates of the capital cities of the cantons for the tax year 2022 for a married tax payer including cantonal and communal wealth taxes excluding church tax. Tax rates may vary between different communities within the same canton and are subject to changes in future tax years.

| Taxable wealth CHF  | 1'000'000    | 5'000'000    | Where        |
|---------------------|--------------|--------------|--------------|
| <b>Nidwalden</b>    | <b>0.13%</b> | <b>0.13%</b> | Stans        |
| <b>Obwalden</b>     | 0.14%        | 0.14%        | Sarnen       |
| <b>Uri</b>          | 0.20%        | 0.20%        | Aldorf       |
| <b>Schwyz</b>       | 0.20%        | 0.20%        | Schwyz       |
| <b>Appenzell IR</b> | 0.23%        | 0.23%        | Appenzell    |
| <b>Zug</b>          | 0.20%        | 0.25%        | Zug          |
| <b>Solothurn</b>    | 0.22%        | 0.28%        | Solothurn    |
| <b>Thurgau</b>      | 0.28%        | 0.28%        | Frauenfeld   |
| <b>Lucerne</b>      | 0.30%        | 0.29%        | Luzern       |
| <b>Grisons</b>      | 0.32%        | 0.32%        | Chur         |
| <b>Glarus</b>       | 0.35%        | 0.35%        | Glarus       |
| <b>Appenzell AR</b> | 0.40%        | 0.41%        | Herisau      |
| <b>Aargau</b>       | 0.33%        | 0.42%        | Aarau        |
| <b>St. Gallen</b>   | 0.43%        | 0.43%        | St. Gallen   |
| <b>Schaffhausen</b> | 0.45%        | 0.45%        | Schaffhausen |
| <b>Ticino</b>       | 0.44%        | 0.48%        | Bellinzona   |
| <b>Zurich</b>       | 0.19%        | 0.48%        | Zürich       |
| <b>Fribourg</b>     | 0.49%        | 0.52%        | Fribourg     |
| <b>Jura</b>         | 0.41%        | 0.53%        | Delémont     |
| <b>Berne</b>        | 0.41%        | 0.56%        | Bern         |
| <b>Valais</b>       | 0.53%        | 0.63%        | Sion         |
| <b>Neuchâtel</b>    | 0.68%        | 0.68%        | Neuenburg    |
| <b>Basel Land</b>   | <b>0.76%</b> | 0.76%        | Liestal      |
| <b>Vaud</b>         | 0.65%        | 0.76%        | Lausanne     |
| <b>Basel Stadt</b>  | 0.58%        | 0.81%        | Basel        |
| <b>Geneva</b>       | 0.61%        | <b>0.90%</b> | Genf         |

# Corporate Income Tax Rates 2022



Combined effective corporate income tax rates for tax year 2022 including federal, cantonal and communal income taxes on net profit before taxes. Tax rates may vary in different communities within the same canton and are subject to changes in future tax years.

| Corporate income tax rates CHF | Capital of canton 100'000 | Lowest communal rate 100'000 | Where             |
|--------------------------------|---------------------------|------------------------------|-------------------|
| Lucerne                        | 12.20%                    | 11.22%                       | Meggen            |
| Schwyz                         | 14.06%                    | 11.75%                       | Wollerau          |
| Zug                            | 11.85%                    | 11.84%                       | Baar              |
| Nidwalden                      | 11.97%                    | 11.97%                       | flat rate         |
| Valais                         | 12.10%                    | 12.05%                       | Trient            |
| Glarus                         | 12.31%                    | 12.31%                       | Glarus            |
| Thurgau                        | 13.21%                    | 12.32%                       | Bottighofen       |
| Uri                            | 12.63%                    | 12.61%                       | Schattdorf        |
| Fribourg                       | 14.12%                    | 12.66%                       | Greng             |
| Appenzell IR                   | 12.66%                    | 12.66%                       | flat rate         |
| Obwalden                       | 12.74%                    | 12.74%                       | flat rate         |
| Schaffhausen                   | 13.94%                    | 12.76%                       | Stetten           |
| Basel Stadt                    | 13.04%                    | 13.04%                       | flat rate         |
| Vaud                           | 14.00%                    | 13.19%                       | Eclépens          |
| Neuchâtel                      | 13.57%                    | 13.57%                       | flat rate         |
| Geneva                         | 14.00%                    | 13.60%                       | Genthod           |
| Appenzell AR                   | 13.72%                    | 13.72%                       | flat rate         |
| Solothurn                      | 15.29%                    | 13.84%                       | Feldbrunnen       |
| St. Gallen                     | 14.50%                    | 14.50%                       | flat rate         |
| Basel Land                     | 16.86%                    | 14.73%                       | Binningen         |
| Grisons                        | 14.77%                    | 14.77%                       | flat rate         |
| Aargau                         | 15.07%                    | 15.07%                       | flat rate         |
| Jura                           | 16.00%                    | 15.25%                       | Les Breuleux      |
| Ticino                         | 19.16%                    | 17.12%                       | Castel San Pietro |
| Zurich                         | 19.65%                    | 17.35%                       | Kilchberg         |
| Berne                          | 18.86%                    | 17.46%                       | Walliswil-Bipp    |