

Factsheet Tax Rates Switzerland 2026

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Corporate Income Tax Rates 2026



Combined effective corporate income tax rates for tax year 2026 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	**11.68%**	**10.97%**	Meggen
Schaffhausen	12.02%	11.04%	Buchberg
Zug	11.71%	11.59%	Baar
Schwyz	13.30%	11.60%	Wollerau
Nidwalden	11.97%	11.97%	flat rate
Valais	12.11%	12.05%	Trient
Thurgau	13.21%	12.19%	Bottighofen
Glarus	12.51%	12.51%	Glarus
Uri	12.64%	12.59%	Schattdorf
Fribourg	14.10%	12.66%	Greng
Appenzell IR	12.66%	12.66%	flat rate
Obwalden	12.74%	12.74%	flat rate
Basel Land	13.80%	12.91%	Giebenach
Basel Stadt	13.04%	13.04%	flat rate
Vaud	14.00%	13.19%	Eclépens
Neuchâtel	13.57%	13.57%	flat rate
Solothurn	15.29%	13.61%	Feldbrunnen
Appenzell AR	13.70%	13.70%	flat rate
St. Gallen	14.29%	14.29%	flat rate
Geneva	14.70%	14.30%	Cologny
Ticino	16.05%	14.59%	Porza
Aargau	14.71%	14.71%	flat rate
Grisons	14.77%	14.77%	flat rate
Jura	15.80%	14.91%	Les Breuleux
Berne	18.18%	16.80%	Deisswil b.M.
Zurich	**19.47%**	**17.14%**	Zumikon

Individual Income Tax Rates 2026



Individual income tax rates of the capital cities of the cantons for the tax year 2026 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	9.55%	18.24%	23.39%	**19.34%**	Freienbach
Zug	**7.01%**	**17.25%**	**21.47%**	21.50%	Baar
Nidwalden	11.60%	22.01%	25.28%	22.12%	Hergiswil
Appenzell IR	10.69%	20.20%	23.66%	23.66%	Appenzell
Obwalden	14.61%	21.09%	24.30%	24.30%	Sarnen
Lucerne	11.49%	22.37%	27.50%	24.66%	Meggen
Schaffhausen	10.92%	22.94%	27.25%	24.87%	Buchberg
Grisons	12.04%	24.73%	30.78%	24.92%	Rongellen
Uri	15.73%	22.16%	25.35%	25.06%	Schattdorf
St. Gallen	14.18%	27.29%	32.16%	25.61%	Balgach
Appenzell AR	14.70%	26.67%	30.74%	26.84%	Teufen
Thurgau	12.82%	24.32%	30.46%	27.32%	Warth-Weiningen
Aargau	11.30%	24.06%	31.10%	27.94%	Oberwil-Lieli
Fribourg	16.16%	30.04%	35.26%	28.78%	Greng
Solothurn	15.68%	28.79%	34.19%	29.25%	Kammersrohr
Glarus	13.57%	25.01%	32.02%	32.02%	Glarus
Zurich	12.01%	25.68%	36.04%	32.82%	Zumikon
Ticino	14.51%	29.89%	37.70%	33.34%	Porza
Jura	16.60%	29.75%	37.13%	35.36%	Les Breuleux
Valais	12.93%	29.28%	35.52%	35.40%	Trient
Basel Stadt	**22.82%**	29.29%	36.55%	35.94%	Bettingen
Berne	19.05%	31.22%	38.80%	36.45%	Deisswil
Neuchâtel	17.88%	31.95%	37.21%	37.61%	Milvignes
Basel Land	13.34%	30.16%	39.21%	38.41%	Pfeffingen
Geneva	13.67%	28.82%	38.05%	39.07%	Cologny
Vaud	17.68%	**31.53%**	**41.50%**	**41.10%**	Eclépens

Individual Wealth Tax Rates 2026



Individual wealth tax rates of the capital cities of the cantons for the tax year 2026 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
Nidwalden	**0.13%**	**0.13%**	Stans
Obwalden	0.14%	0.14%	Sarnen
Schwyz	0.17%	0.17%	Schwyz
Uri	0.20%	0.20%	Altdorf
Zug	0.14%	0.20%	Zug
Lucerne	0.22%	0.22%	Luzern
Appenzell IR	0.23%	0.23%	Appenzell
Thurgau	0.28%	0.28%	Frauenfeld
Solothurn	0.23%	0.28%	Solothurn
Grisons	0.31%	0.31%	Chur
Aargau	0.27%	0.31%	Aarau
Glarus	0.36%	0.36%	Glarus
Schaffhausen	0.29%	0.37%	Schaffhausen
Appenzell AR	0.40%	0.41%	Herisau
St. Gallen	0.41%	0.41%	St. Gallen
Zurich	0.18%	0.46%	Zürich
Ticino	0.45%	0.48%	Bellinzona
Fribourg	0.49%	0.52%	Fribourg
Jura	0.41%	0.53%	Delémont
Basel Land	0.48%	0.53%	Liestal
Berne	0.40%	0.55%	Bern
Valais	0.53%	0.63%	Sion
Neuchâtel	**0.68%**	0.68%	Neuenburg
Basel Stadt	0.57%	0.74%	Basel
Vaud	0.64%	0.76%	Lausanne
Geneva	0.51%	**0.76%**	Genf