



2023 Tax Rates Switzerland

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Individual Income Tax Rates 2023



Individual income tax rates of the capital cities of the cantons for the tax year 2023 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	11.07%	19.93%	24.98%	20.20%	Freienbach
Zug	7.24%	19.00%	22.06%	21.97%	Baar
Nidwalden	11.54%	21.68%	24.30%	22.64%	Hergiswil
Appenzell IR	10.91%	20.50%	23.82%	23.82%	Appenzell
Obwalden	14.71%	21.24%	24.30%	24.30%	Sarnen
Uri	15.83%	22.31%	25.35%	24.99%	Seedorf
Grisons	12.83%	25.71%	31.68%	25.80%	Rongellen
Lucerne	13.08%	24.55%	29.73%	26.04%	Meggen
St. Gallen	15.07%	28.27%	32.84%	26.29%	Balgach
Schaffhausen	12.33%	25.21%	29.52%	26.35%	Stetten
Appenzell AR	15.09%	26.94%	30.74%	26.84%	Teufen
Thurgau	13.16%	24.66%	30.64%	27.61%	Warth-Weiningen
Fribourg	16.35%	30.28%	35.26%	28.78%	Greng
Aargau	12.04%	25.05%	32.06%	29.01%	Oberwil-Lieli
Solothurn	15.70%	28.59%	33.67%	29.25%	Kammersrohr
Glarus	13.66%	24.76%	31.08%	32.02%	Glarus
Zurich	12.61%	26.52%	36.64%	33.57%	Kilchberg
Ticino	15.09%	30.32%	37.97%	34.27%	Castel San Pietro
Valais	13.59%	29.69%	35.56%	35.50%	Trient
Jura	16.94%	30.07%	37.18%	36.02%	Les Breuleux
Basel Stadt	23.66%	30.19%	37.38%	36.74%	Bettingen
Berne	19.55%	31.85%	39.19%	36.83%	Deisswil
Neuchâtel	18.30%	32.40%	37.37%	37.78%	Milvignes
Basel Land	14.00%	30.66%	39.38%	38.46%	Prefflingen
Geneva	15.66%	31.25%	40.19%	40.88%	Genthod
Vaud	18.63%	32.89%	41.50%	41.50%	Eclépens

Individual Wealth Tax Rates 2023



Individual wealth tax rates of the capital cities of the cantons for the tax year 2023 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%	0.12%	Stans
Obwalden	0.14%	0.14%	Sarnen
Schwyz	0.20%	0.20%	Schwyz
Uri	0.20%	0.20%	Altdorf
Appenzell IR	0.23%	0.23%	Appenzell
Zug	0.20%	0.25%	Zug
Solothurn	0.22%	0.28%	Solothurn
Thurgau	0.28%	0.28%	Frauenfeld
Lucerne	0.29%	0.29%	Lucern
Grisons	0.32%	0.32%	Chur
Glarus	0.35%	0.35%	Glarus
Appenzell AR	0.40%	0.41%	Herisau
Aargau	0.33%	0.41%	Aarau
Schaffhausen	0.34%	0.42%	Schaffhausen
St. Gallen	0.43%	0.43%	St. Gallen
Zurich	0.19%	0.48%	Zürich
Ticino	0.45%	0.48%	Bellinzona
Fribourg	0.49%	0.52%	Fribourg
Basel Land	0.48%	0.53%	Liestal
Jura	0.41%	0.53%	Delémont
Berne	0.41%	0.56%	Bern
Valais	0.53%	0.63%	Sion
Neuchâtel	0.68%	0.68%	Neuenburg
Vaud	0.65%	0.76%	Lausanne
Basel Stadt	0.58%	0.81%	Basel
Geneva	0.61%	0.90%	Genf

Corporate Income Tax Rates 2023



Combined effective corporate income tax rates for tax year 2023 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	12.15%	11.22%	Meggen
Schwyz	13.91%	11.75%	Wollerau
Zug	11.80%	11.78%	Baar
Nidwalden	11.97%	11.97%	flat rate
Thurgau	13.25%	12.17%	Bottighofen
Glarus	12.31%	12.31%	Glarus
Schaffhausen	13.80%	12.49%	Stetten
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
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	14.40%	14.40%	flat rate
Grisons	14.77%	14.77%	flat rate
Basel Land	16.23%	15.12%	Binningen
Jura	16.00%	15.25%	Les Breuleux
Aargau	16.30%	16.30%	flat rate
Valais	12.10%	16.86%	Trient
Ticino	19.16%	17.12%	Castel San Pietro
Zurich	19.65%	17.36%	Kilchberg
Berne	18.86%	17.46%	Walliswil-Bipp