



# 2021 Tax Rates Switzerland

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# Individual Income Tax Rates 2021



Individual income tax rates of the capital cities of the cantons for the tax year 2021 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
<b>Schwyz</b>	12.25%	21.42%	26.85%	<b>21.92%</b>	Freienbach
<b>Zug</b>	<b>7.49%</b>	<b>19.40%</b>	<b>22.38%</b>	<b>22.30%</b>	Baar
<b>Nidwalden</b>	12.31%	22.59%	25.56%	<b>22.92%</b>	Hergiswil
<b>Appenzell IR</b>	11.20%	20.90%	24.14%	<b>24.14%</b>	Appenzell
<b>Obwalden</b>	14.77%	21.32%	24.30%	<b>24.30%</b>	Sarnen
<b>Uri</b>	15.88%	22.39%	25.35%	<b>25.00%</b>	Seedorf
<b>Grisons</b>	13.12%	25.90%	31.73%	<b>25.49%</b>	Rongellen
<b>Lucerne</b>	13.72%	25.45%	30.58%	<b>26.16%</b>	Meggen
<b>Appenzell AR</b>	15.14%	27.02%	30.74%	<b>27.36%</b>	Teufen
<b>St. Gallen</b>	15.38%	28.74%	33.26%	<b>27.40%</b>	Balgach
<b>Aargau</b>	12.34%	25.32%	32.22%	<b>27.56%</b>	Geltwil
<b>Thurgau</b>	13.64%	25.20%	31.12%	<b>28.04%</b>	Warth-Weiningen
<b>Schaffhausen</b>	13.12%	26.49%	30.81%	<b>28.04%</b>	Stetten
<b>Fribourg</b>	16.57%	30.61%	35.53%	<b>28.78%</b>	Sévaz
<b>Solothurn</b>	16.07%	28.68%	33.67%	<b>29.26%</b>	Kammersrohr
<b>Glarus</b>	13.75%	24.88%	31.14%	<b>31.14%</b>	Glarus
<b>Zurich</b>	12.72%	26.69%	36.76%	<b>31.34%</b>	Kilchberg
<b>Ticino</b>	15.11%	30.39%	37.97%	<b>32.67%</b>	Castel San Pietro
<b>Basel Stadt</b>	<b>23.72%</b>	30.27%	37.38%	<b>34.15%</b>	Bettingen
<b>Valais</b>	13.86%	29.85%	35.56%	<b>34.56%</b>	Trient
<b>Jura</b>	17.52%	30.78%	37.81%	<b>35.04%</b>	Les Breuleux
<b>Berne</b>	19.61%	31.94%	39.19%	<b>35.25%</b>	Deisswil
<b>Basel Land</b>	14.06%	30.75%	39.38%	<b>36.00%</b>	Arlesheim
<b>Geneva</b>	15.93%	31.42%	40.26%	<b>36.92%</b>	Genthod
<b>Neuchâtel</b>	18.36%	32.48%	37.37%	<b>37.09%</b>	Milvignes
<b>Vaud</b>	18.69%	<b>32.97%</b>	<b>41.50%</b>	<b>39.19%</b>	Eclépens

# Individual Wealth Tax Rates 2021



Individual wealth tax rates of the capital cities of the cantons for the tax year 2021 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%	Altdorf
<b>Schwyz</b>	0.22%	0.22%	Schwyz
<b>Appenzell IR</b>	0.24%	0.24%	Appenzell
<b>Zug</b>	0.21%	0.26%	Zug
<b>Solothurn</b>	0.22%	0.28%	Solothurn
<b>Thurgau</b>	0.29%	0.29%	Frauenfeld
<b>Lucerne</b>	0.31%	0.30%	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>	0.44%	0.44%	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 2021



Combined effective corporate income tax rates for tax year 2021 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
<b>Lucerne</b>	12.32%	<b>11.34%</b>	Meggen
<b>Schwyz</b>	14.06%	11.77%	Wollerau
<b>Zug</b>	<b>11.95%</b>	11.89%	Baar
<b>Nidwalden</b>	11.97%	11.97%	flat rate
<b>Valais</b>	12.10%	12.05%	Trient
<b>Glarus</b>	12.33%	12.33%	Glarus
<b>Thurgau</b>	13.36%	12.53%	Bottighofen
<b>Fribourg</b>	14.12%	12.58%	Sévaz
<b>Uri</b>	12.64%	12.61%	Schattdorf
<b>Appenzell IR</b>	12.66%	12.66%	flat rate
<b>Obwalden</b>	12.74%	12.74%	flat rate
<b>Schaffhausen</b>	13.94%	12.76%	Stetten
<b>Basel Stadt</b>	13.04%	13.04%	flat rate
<b>Vaud</b>	14.00%	13.19%	Eclépens
<b>Neuchâtel</b>	13.57%	13.57%	flat rate
<b>Geneva</b>	14.00%	13.60%	Genthod
<b>Appenzell AR</b>	13.72%	13.72%	flat rate
<b>Solothurn</b>	15.75%	14.16%	Däniken
<b>St. Gallen</b>	14.50%	14.50%	flat rate
<b>Basel Land</b>	16.86%	14.73%	Binningen
<b>Grisons</b>	14.78%	14.78%	flat rate
<b>Aargau</b>	15.11%	15.11%	flat rate
<b>Jura</b>	17.00%	16.16%	Les Breuleux
<b>Ticino</b>	19.16%	17.12%	Castel San Pietro
<b>Zurich</b>	<b>19.70%</b>	17.40%	Kilchberg
<b>Berne</b>	18.86%	<b>17.46%</b>	Walliswil-Bipp