



2019 Tax Rates Switzerland Transforma Tool

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Individual Income Tax Rates 2019



Individual income tax rates of the capitals of the cantons for tax year 2019 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	12.68%	21.95%	27.53%	22.24%	Wollerau
Zug	7.49%	19.40%	22.38%	22.30%	Baar
Nidwalden	12.31%	22.59%	25.56%	22.86%	Hergiswil
Obwalden	14.77%	21.32%	24.30%	24.30%	Sarnen
Appenzell IR	11.60%	21.45%	24.70%	24.70%	Appenzell
Uri	15.88%	22.39%	25.35%	25.00%	Seedorf
Lucerne	13.72%	25.45%	30.58%	25.52%	Meggen
Grisons	13.55%	26.08%	31.79%	25.53%	Rongellen
Appenzell AR	15.14%	27.02%	30.74%	27.62%	Teufen
St. Gallen	15.38%	28.74%	33.26%	27.65%	Mörschwil
Thurgau	13.73%	25.33%	31.27%	28.19%	Bottighofen
Aargau	12.41%	25.36%	32.24%	28.27%	Oberwil-Lieli
Schaffhausen	13.58%	27.22%	31.60%	28.83%	Stetten
Solothurn	16.27%	28.96%	33.98%	29.26%	Kammersrohr
Fribourg	16.86%	31.06%	36.02%	29.32%	Greng
Zurich	12.72%	26.69%	36.76%	31.34%	Kilchberg
Glarus	13.95%	25.17%	31.48%	31.48%	Glarus
Ticino	15.31%	30.73%	38.38%	32.81%	Cadempino
Basel Stadt	24.22%	30.77%	36.00%	33.31%	Bettingen
Valais	13.86%	29.85%	35.56%	34.56%	Simplon
Berne	19.75%	32.12%	39.41%	35.46%	Deisswil
Jura	17.86%	31.15%	38.35%	35.52%	Les Breuleux
Basel Land	14.06%	30.75%	39.38%	36.00%	Arlesheim
Geneva	16.10%	31.50%	40.31%	36.96%	Genthod
Neuchâtel	19.67%	33.66%	37.96%	37.68%	Milvignes
Vaud	18.69%	32.97%	41.50%	39.12%	Eclépens

Individual Wealth Tax Rates 2019



Individual wealth tax rates of the capitals of the cantons for tax year 2019 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
Uri	0.20%	0.20%	Altdorf
Solothurn	0.22%	0.22%	Solothurn
Schwyz	0.23%	0.23%	Schwyz
Appenzell IR	0.25%	0.25%	Appenzell
Zug	0.21%	0.26%	Zug
Lucerne	0.26%	0.26%	Luzern
Thurgau	0.29%	0.29%	Frauenfeld
Grisons	0.32%	0.32%	Chur
Glarus	0.35%	0.35%	Glarus
Appenzell AR	0.40%	0.41%	Herisau
Aargau	0.33%	0.42%	Aarau
St. Gallen	0.44%	0.44%	St. Gallen
Schaffhausen	0.47%	0.47%	Schaffhausen
Zurich	0.19%	0.48%	Zürich
Jura	0.42%	0.53%	Delémont
Berne	0.41%	0.56%	Bern
Ticino	0.45%	0.58%	Bellinzona
Fribourg	0.58%	0.60%	Fribourg
Valais	0.53%	0.63%	Sion
Neuchâtel	0.68%	0.68%	Neuenburg
Basel Land	0.76%	0.76%	Liestal
Vaud	0.65%	0.76%	Lausanne
Basel Stadt	0.58%	0.81%	Basel
Geneva	0.62%	0.90%	Genf

Corporate Income Tax Rates 2019



Combined effective corporate income tax rates for tax year 2019 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
Zug	11.35%	11.34%	Baar
Lucerne	12.32%	11.19%	Meggen
Schwyz	15.02%	12.26%	Wollerau
Nidwalden	12.66%	12.66%	flat rate
Obwalden	12.74%	12.74%	flat rate
Valais	12.88%	12.82%	Bettmeralp
Vaud	14.00%	13.18%	Eclépens
Appenzell AR	13.72%	13.72%	flat rate
Appenzell IR	14.16%	14.16%	flat rate
Solothurn	16.32%	14.35%	Feldbrunnen-St. Niklaus
Basel Land	16.53%	14.38%	Binningen
Schaffhausen	16.01%	14.51%	Stetten
Uri	14.92%	14.89%	Schattdorf
Aargau	15.11%	15.11%	flat rate
Thurgau	16.43%	15.15%	Bottighofen
Neuchâtel	15.61%	15.61%	flat rate
Glarus	15.68%	15.65%	Glarus
Grisons	16.12%	16.12%	flat rate
Fribourg	19.86%	17.02%	Greng
St. Gallen	17.40%	17.40%	flat rate
Berne	19.37%	17.99%	Deisswil
Ticino	20.55%	18.21%	Cadempino
Zurich	21.15%	18.66%	Kilchberg
Jura	20.40%	19.30%	Les Breuleux
Basel Stadt	22.18%	22.18%	flat rate
Geneva	24.16%	23.20%	Genthod