



# 2020 Tax Rates Switzerland

## Transforma Tool

Transforma AG  
Olgastrasse 10  
8001 Zürich  
Switzerland

[www.transforma.ch](http://www.transforma.ch)  
Phone: +41 43 222 58 48

**transforma**consulting

solutions for people, companies & entities

# Individual Income Tax Rates 2020



Individual income tax rates of the capital cities of the cantons for the tax year 2020 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	12.25%	21.42%	26.85%	<b>21.92%</b>	Freienbach
Zug	<b>7.49%</b>	<b>19.40%</b>	<b>22.38%</b>	<b>22.13%</b>	Baar
Nidwalden	12.31%	22.59%	25.56%	<b>22.92%</b>	Hergiswil
Obwalden	14.59%	21.14%	24.12%	<b>24.12%</b>	Sarnen
Appenzell IR	11.37%	21.13%	24.38%	<b>24.38%</b>	Appenzell
Uri	15.88%	22.39%	25.35%	<b>25.00%</b>	Seedorf
Grisons	13.12%	25.90%	31.73%	<b>25.49%</b>	Rongellen
Lucerne	13.72%	25.45%	30.58%	<b>25.83%</b>	Meggen
Appenzell AR	15.14%	27.02%	30.74%	<b>27.36%</b>	Teufen
Aargau	12.38%	25.35%	32.23%	<b>27.57%</b>	Geltwil
St. Gallen	15.38%	28.74%	33.26%	<b>27.65%</b>	Mörschwil
Thurgau	13.64%	25.20%	31.12%	<b>28.11%</b>	Bottighofen
Schaffhausen	13.29%	26.76%	31.11%	<b>28.34%</b>	Stetten
Solothurn	16.07%	28.96%	33.67%	<b>29.26%</b>	Kammersrohr
Fribourg	16.73%	30.86%	35.80%	<b>29.32%</b>	Greng
Zurich	12.72%	26.69%	36.76%	<b>31.34%</b>	Kilchberg
Glarus	13.95%	25.17%	31.48%	<b>31.48%</b>	Glarus
Ticino	15.11%	30.39%	37.97%	<b>32.81%</b>	Porza
Basel Stadt	<b>23.72%</b>	30.27%	37.38%	<b>34.15%</b>	Bettingen
Valais	13.86%	29.85%	35.56%	<b>34.56%</b>	Simplon
Jura	17.52%	30.78%	37.81%	<b>35.04%</b>	Les Breuleux
Berne	19.75%	32.12%	39.41%	<b>35.46%</b>	Drösswil
Basel Land	14.06%	30.75%	39.38%	<b>36.00%</b>	Arlesheim
Neuchâtel	18.36%	32.48%	37.37%	<b>37.09%</b>	Milvignes
Geneva	15.86%	31.39%	40.24%	<b>38.70%</b>	Genthod
Vaud	18.76%	<b>33.07%</b>	<b>41.50%</b>	<b>39.32%</b>	Eclépens

# Individual Wealth Tax Rates 2020



Individual wealth tax rates of the capital cities of the cantons for the tax year 2020 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>Thurgau</b>	0.29%	0.29%	Frauenfeld
<b>Solothurn</b>	0.22%	0.29%	Solothurn
<b>Lucerne</b>	0.31%	0.30%	Lucern
<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>	0.46%	0.46%	Schaffhausen
<b>Ticino</b>	0.44%	0.48%	Bellinzona
<b>Zurich</b>	0.19%	0.48%	Zürich
<b>Jura</b>	0.41%	0.53%	Delémont
<b>Berne</b>	0.41%	0.56%	Bern
<b>Fribourg</b>	0.58%	0.59%	Fribourg
<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%	0.77%	Lausanne
<b>Basel Stadt</b>	0.58%	0.81%	Basel
<b>Geneva</b>	0.61%	<b>0.90%</b>	Genf

# Corporate Income Tax Rates 2020



Combined effective corporate income tax rates for tax year 2020 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	12.32%	<b>11.27%</b>	Meggen
Schwyz	14.06%	11.77%	Wollerau
Zug	<b>11.95%</b>	11.83%	Baar
Glarus	12.40%	12.40%	Glarus
Thurgau	13.36%	12.53%	Bottighofen
Uri	12.64%	12.61%	Schattdorf
Fribourg	14.12%	12.66%	Greng
Nidwalden	12.66%	12.66%	flat rate
Obwalden	12.74%	12.74%	flat rate
Valais	12.88%	12.82%	Bettmeralp
Basel Stadt	13.04%	13.04%	flat rate
Vaud	14.03%	13.22%	Eclépens
Neuchâtel	13.57%	13.57%	flat rate
Geneva	14.00%	13.59%	Genthod
Appenzell AR	13.72%	13.72%	flat rate
Schaffhausen	14.03%	14.03%	Stetten
Appenzell IR	14.16%	14.16%	flat rate
St. Gallen	14.50%	14.50%	flat rate
Solothurn	16.21%	14.53%	Däniken
Basel Land	16.86%	14.73%	Binningen
Grisons	14.73%	14.73%	flat rate
Aargau	15.11%	15.11%	flat rate
Jura	17.00%	16.16%	Les Breuleux
Ticino	19.16%	17.18%	Porza
Berne	19.36%	17.99%	Deisswil
Zurich	<b>21.15%</b>	<b>18.61%</b>	Kilchberg