

Appendix : Payment of pension funds capital - intercantonal comparison of income tax rates

Hypothesis: payment of pension funds capital of an amount of CHF 10'000'000

Scale : ordinary for single single taxpayer

Canton	Cantonal/municipal tax(ICC)		Federal tax (IFD)		Total (ICC & IFD)	
	Tax amount	Rate	Tax amount	Rate	Tax amount	Rate
AG	676 471	6,8%	230 000	2,3%	906 471	9,1%
AI	334 000	3,3%	230 000	2,3%	564 000	5,6%
AR	963 577	9,6%	230 000	2,3%	1 193 577	11,9%
BE	902 135	9,0%	230 000	2,3%	1 132 135	11,3%
BL	742 500	7,4%	230 000	2,3%	972 500	9,7%
BS	796 750	8,0%	230 000	2,3%	1 026 750	10,3%
FR	1 081 610	10,8%	230 000	2,3%	1 311 610	13,1%
GE	665 073	6,7%	230 000	2,3%	895 073	9,0%
GL	472 000	4,7%	230 000	2,3%	702 000	7,0%
GR	752 000	7,5%	230 000	2,3%	982 000	9,8%
JU	805 011	8,1%	230 000	2,3%	1 035 011	10,4%
LU	655 500	6,6%	230 000	2,3%	885 500	8,9%
NE	664 812	6,6%	230 000	2,3%	894 812	8,9%
NW	562 100	5,6%	230 000	2,3%	792 100	7,9%
OW	511 920	5,1%	230 000	2,3%	741 920	7,4%
SG	569 800	5,7%	230 000	2,3%	799 800	8,0%
SH	415 800	4,2%	230 000	2,3%	645 800	6,5%
SO	567 000	5,7%	230 000	2,3%	797 000	8,0%
SZ	987 500	9,9%	230 000	2,3%	1 217 500	12,2%
TG	631 200	6,3%	230 000	2,3%	861 200	8,6%
TI	2 582 385	25,8%	230 000	2,3%	2 812 385	28,1%
UR	370 500	3,7%	230 000	2,3%	600 500	6,0%
VD	1 199 730	12,0%	230 000	2,3%	1 429 730	14,3%
VS	800 000	8,0%	230 000	2,3%	1 030 000	10,3%
ZG	451 922	4,5%	230 000	2,3%	681 922	6,8%
ZH	2 637 198	26,4%	230 000	2,3%	2 867 198	28,7%

* At the ICC level, the average tax rates are reflected. Slight differences may occur between communes due to non-harmonised communal coefficients.