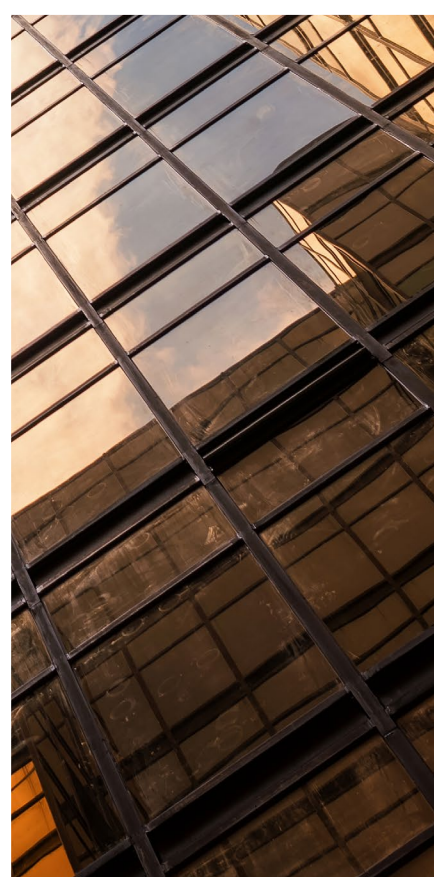




PwC's tax comparison 2022

www.pwc.ch/taxcomparison





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Comparison of taxes for corporations and individuals

PwC's tax comparison is designed to give you a quick overview of effective tax rates for corporations and individuals. Tax rates for individuals vary depending on their taxable income.

You can compare the cantonal tax rates at three levels, with a taxable income of 100,000 CHF, 250,000 CHF and the marginal tax rate.

When it comes to effective corporate tax, we also offer a worldwide comparison. Whether you want to compare

tax rates in the canton of Thurgau with those in Chile or see how Hong Kong compares with Germany, the international tax comparison tool allows you to examine all the permutations.

The map of Switzerland featured in this document shows tax rates for the capital of each canton. You'll also find this information and a lot more on our [interactive map](#).

Put together your own comparisons, and feel free to contact us if you have any questions.

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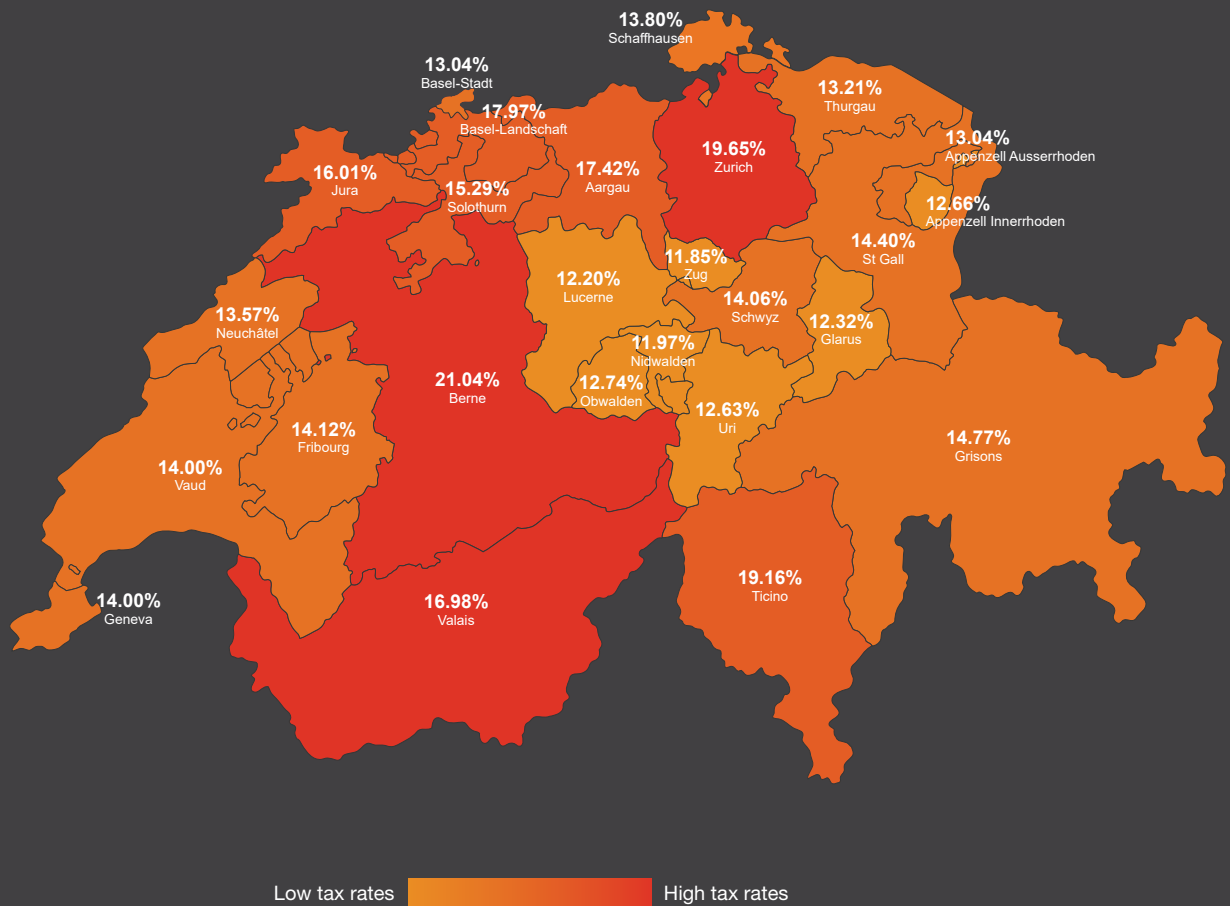
Comparing taxes: legal entities

Corporate tax rates were cut in 12 cantons compared to 2021.

The map below shows very clearly that the cantons of Berne, Zurich and Ticino have some of the highest tax rates in the country, while tax rates are significantly lower in central Switzerland.

A further reduction of the effective tax rate, which are already attractive by international standards, can be achieved, for example, through the additional deduction of R&D costs, the patent box deduction and the deduction on net equity (only in the canton of Zurich).

Further details are available [here](#).



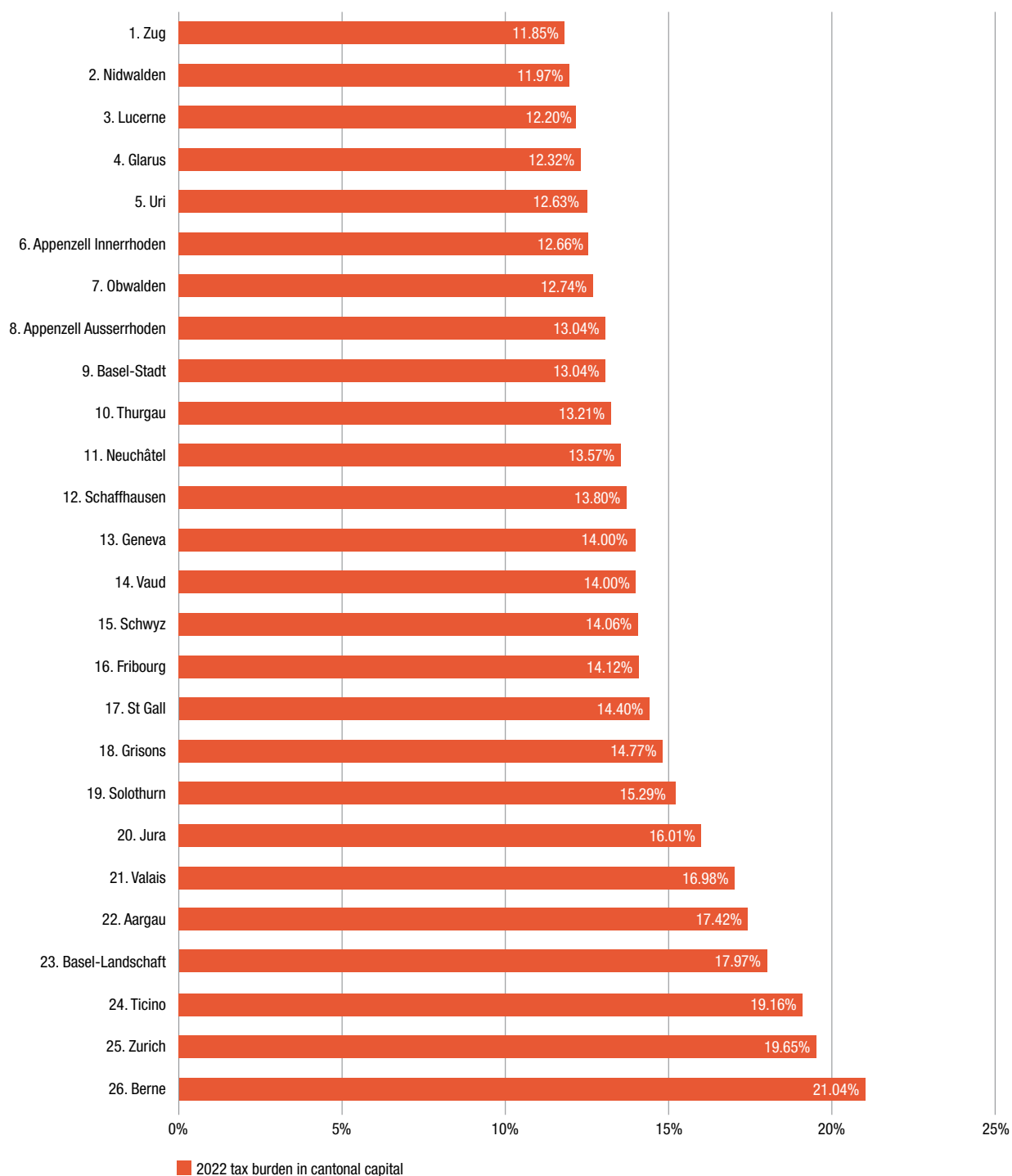
Max. effective tax rates are displayed

2022 corporate tax rates in Switzerland

Within the cantons themselves, corporate tax rates vary considerably depending on where an entity is located or moving to. There are various cantons with an uniform tax rate for all municipalities, while in other cantons the tax

rate may vary due to municipality-dependent multipliers. The table shows the effective tax rate for the capital city of a canton.

2022 corporate tax rates in Switzerland

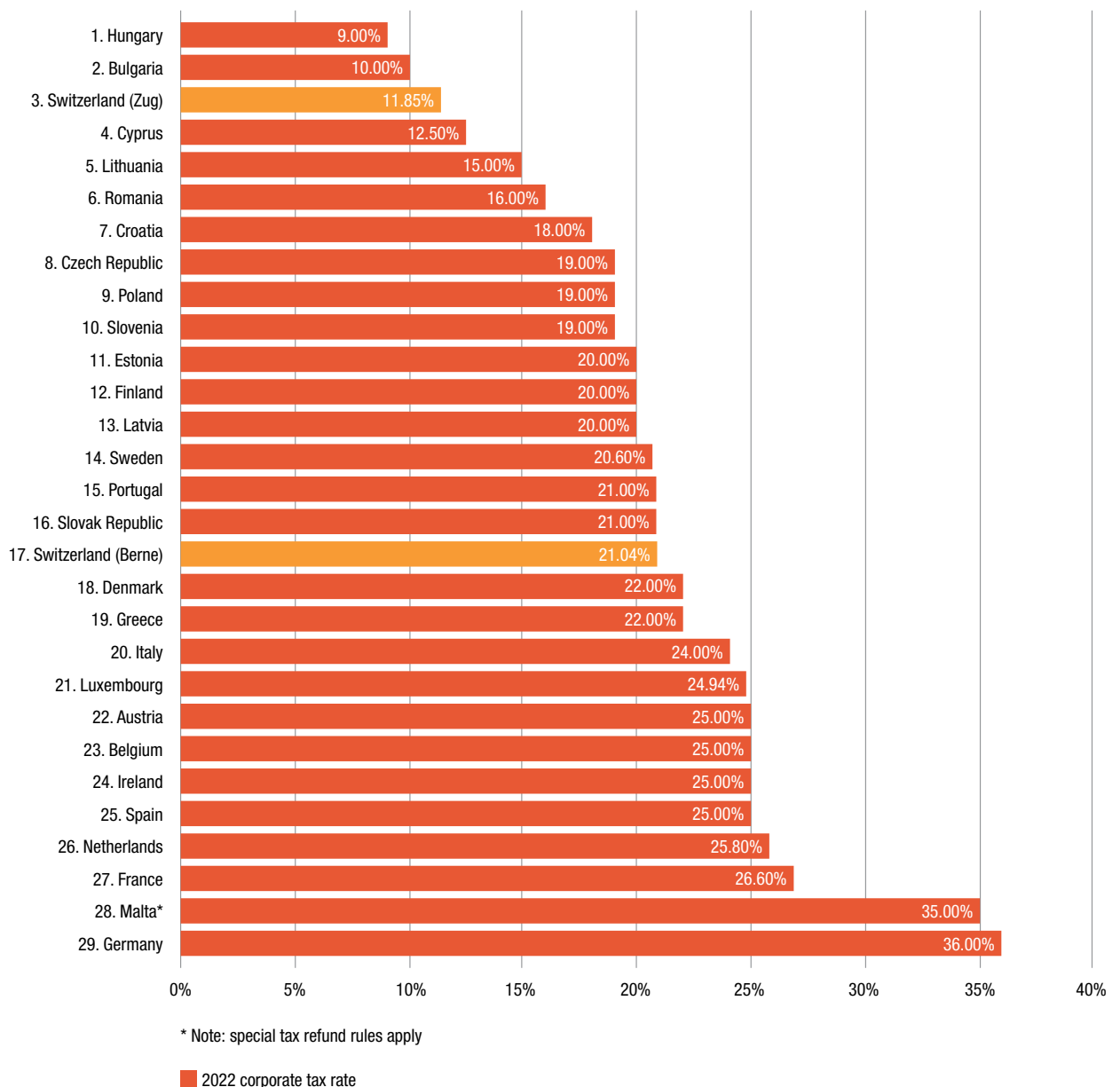


2022 corporate tax rates in the EU and Switzerland

The Swiss cantons with the lowest tax rates are attractive compared to the lowest tax rates of the EU countries. With a tax burden twice as high, the highest-tax cantons rank in mid-table internationally.

The lowest tax cantons on the other hand are near the top of the ranking. The chart compares the corporate tax rates in Zug and Berne with the tax rates in all EU countries.

2022 corporate tax rates in the EU and Switzerland

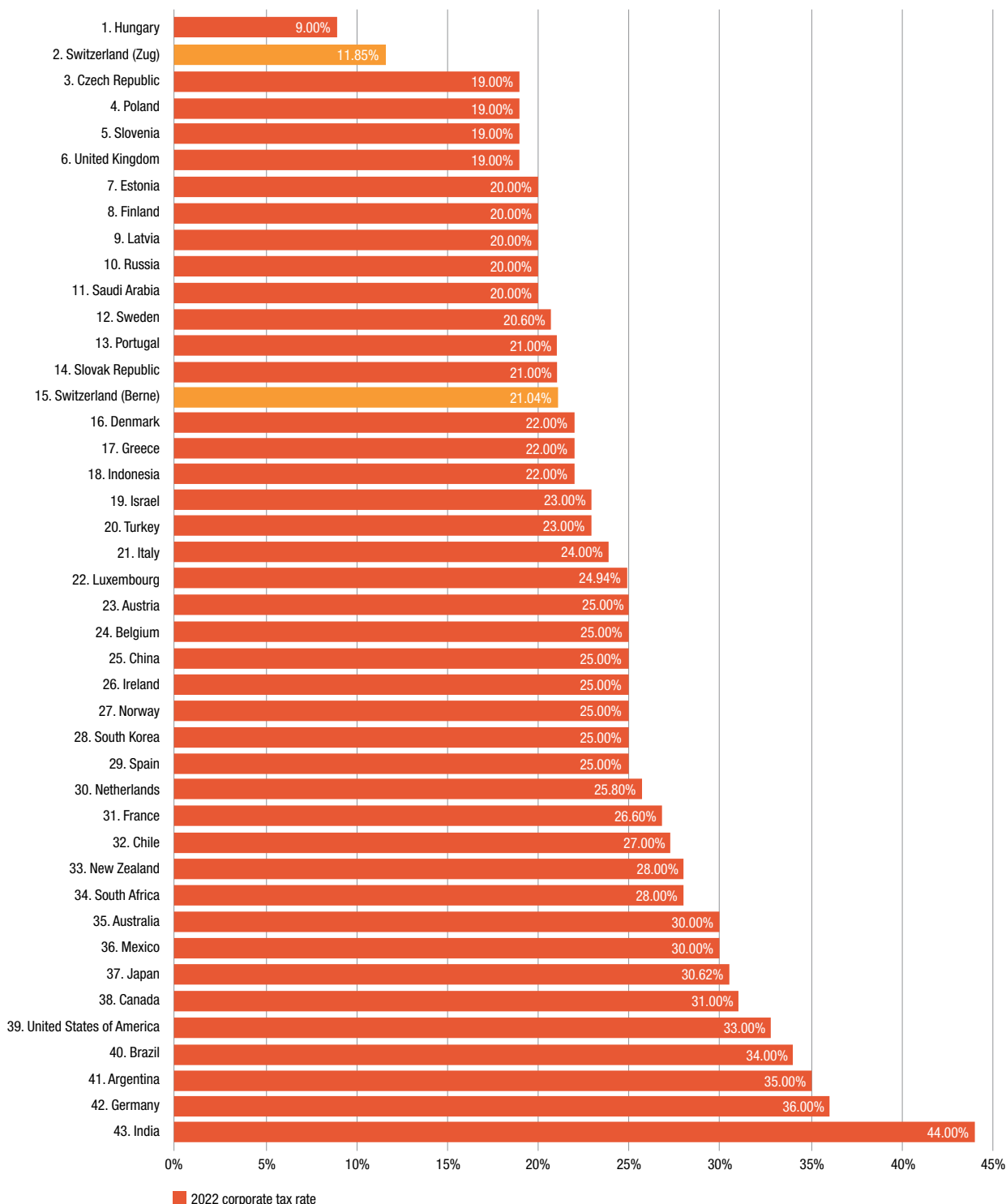


2022 corporate tax rates in OECD and G20 countries

The Swiss cantons with the lowest tax rates are attractive compared to the lowest tax rates in the OECD/G20.

With tax rates twice as high, the highest-tax cantons rank in mid-table internationally.

2022 corporate tax rates: OECD and G20 countries



Comparing taxes: individuals

Income tax rates in Switzerland vary considerably from canton to canton and from municipality to municipality. For example, Zug has the lowest rate of any cantonal capital for a taxable income of 100,000 CHF (9.50%) and Neuchâtel the highest (23.20%). Maximum marginal tax rates for high incomes range from 22.20% in Zug, all the way up to 45.00% in Geneva.

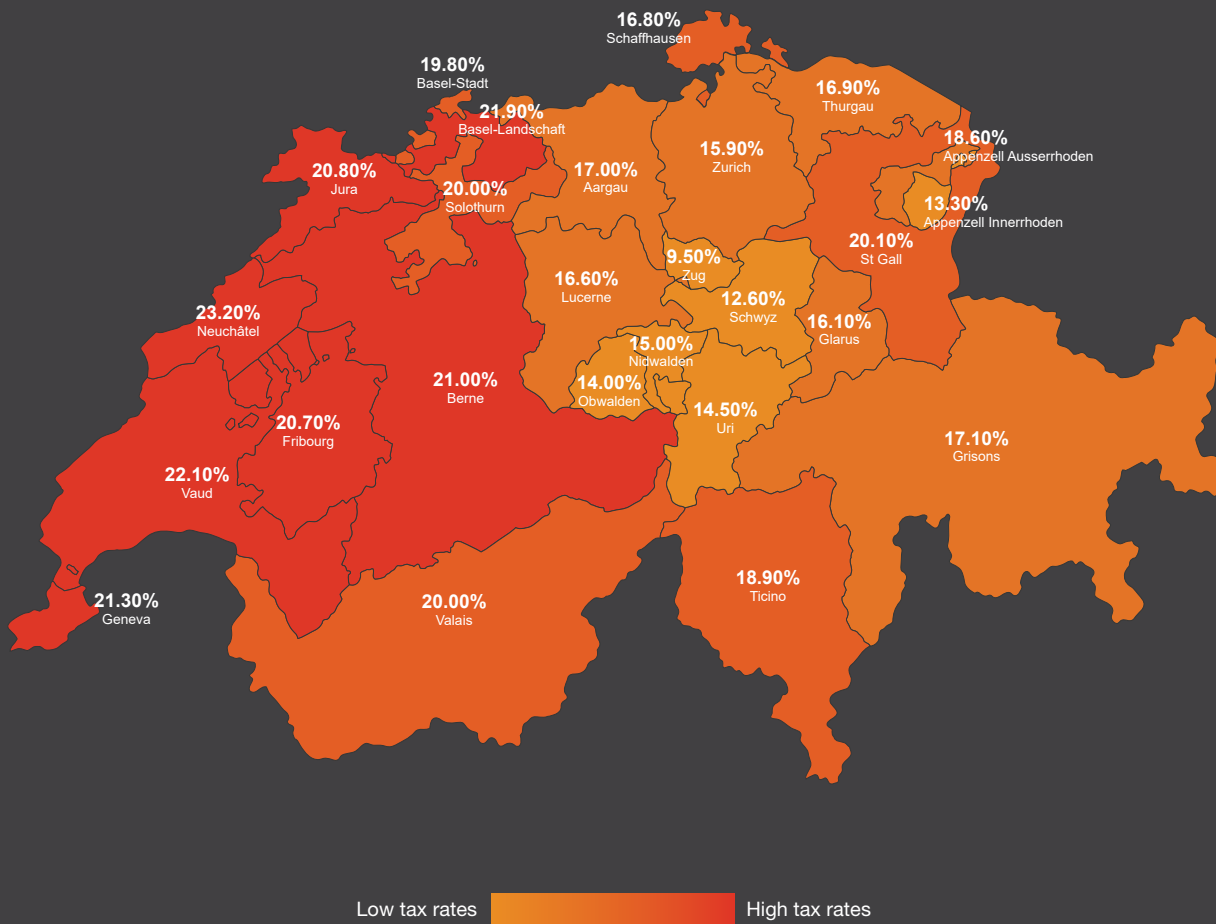
Find out where your canton of residence is located tax-wise compared to other cantons. [Here](#) you will find an interactive map of Switzerland, with which you can make your own comparison.

We present an overview of the cantons on the next few pages.

2022 tax burden for individuals (100,000 CHF taxable income)

The map shows tax rates for each cantonal capital. The figures are for a taxable income of 100,000 CHF. In this scenario Canton Zug has the lowest tax rate of 9.50%.

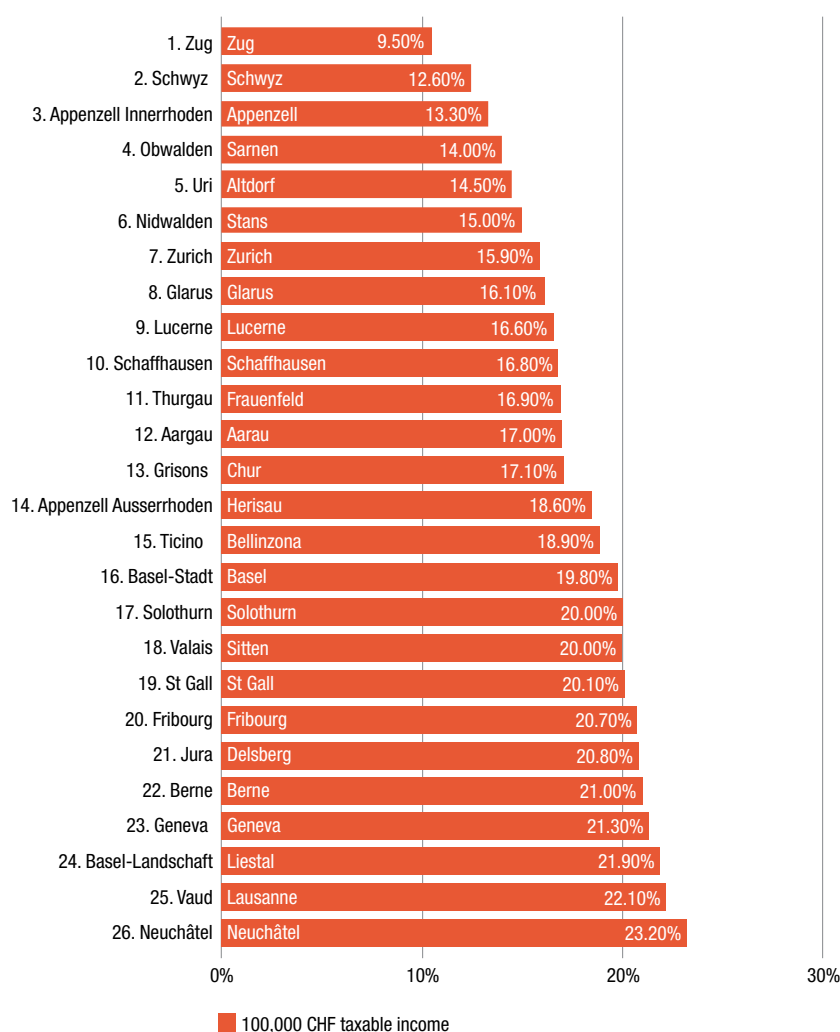
The most expensive place for a taxable income of 100,000 CHF is Neuchâtel. The tax rate there is 23.20% percent and therefore more than twice as high as in Zug.



The chart below shows the tax rates for the different cantonal capitals. However, in some cases there are big differences within individual cantons. In this scenario,

for example, the highest tax rate in Canton Neuchâtel is 24.80% in the municipality of Enges, compared to 23.20% in the canton's capital, Neuchâtel.

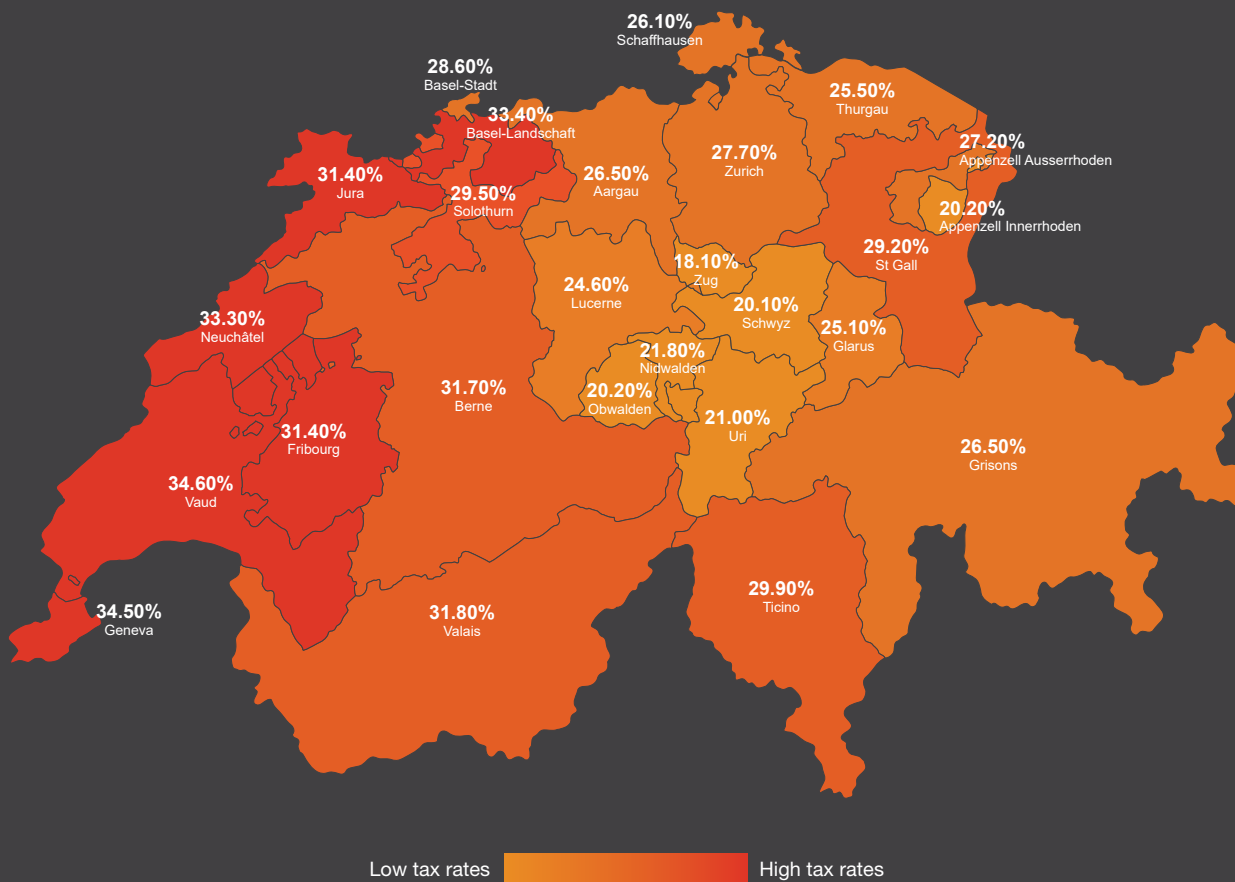
2022 tax burden for individuals (sorted by tax rate for a taxable income of 100,000 CHF)



2022 tax burden for individuals (250,000 CHF taxable income)

The map shows tax rates for each cantonal capital. The figures are for a taxable income of 250,000 CHF. This ranking is also headed by the municipality of Zug with an attractive tax rate of 18.10%.

Lausanne, on the other hand, is at the bottom of the list with a tax rate of 34.60%.

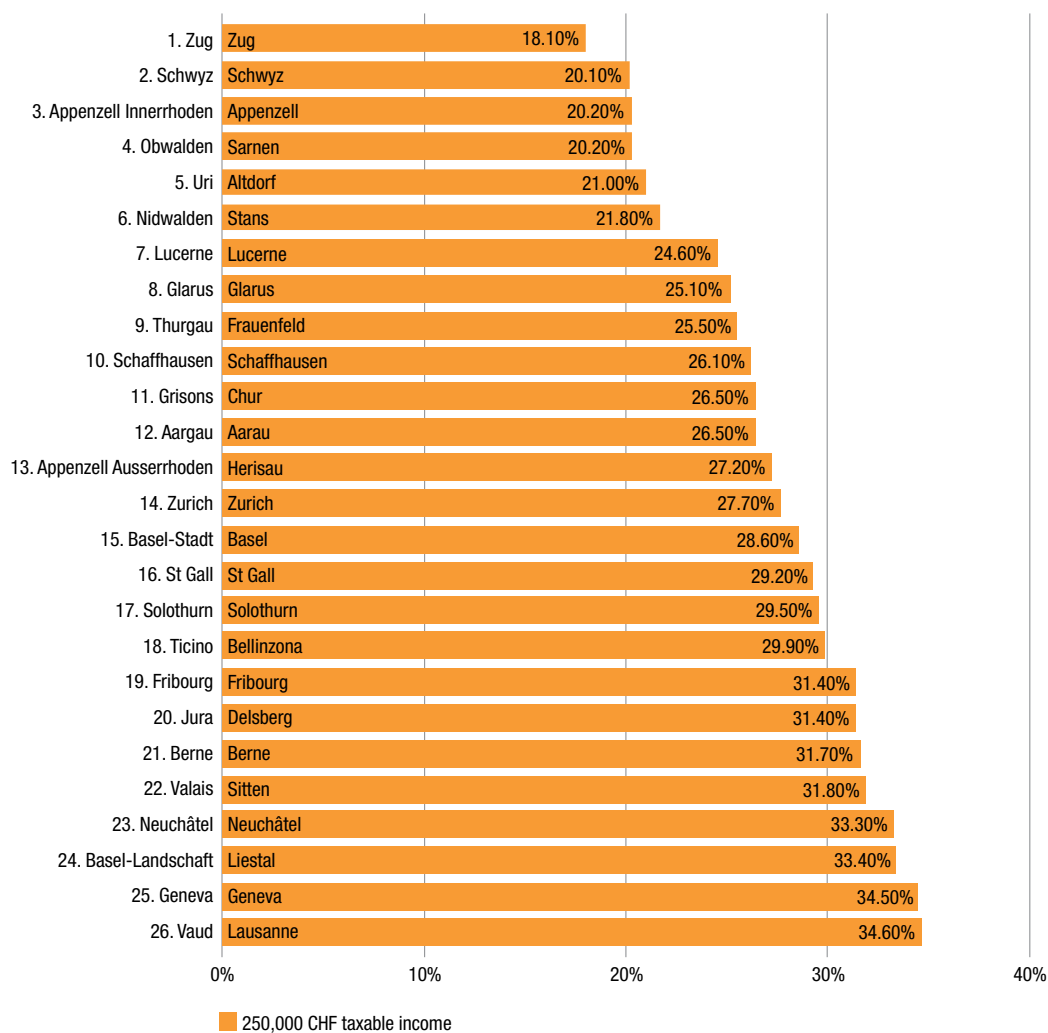


The chart below shows the tax rates for the different cantonal capitals. Rates may vary slightly by municipality due to different communal multipliers, except for Glarus which is the only canton with a uniform tax rate across all municipalities.

You can do further comparisons online [here](#).

2022 tax burden for individuals

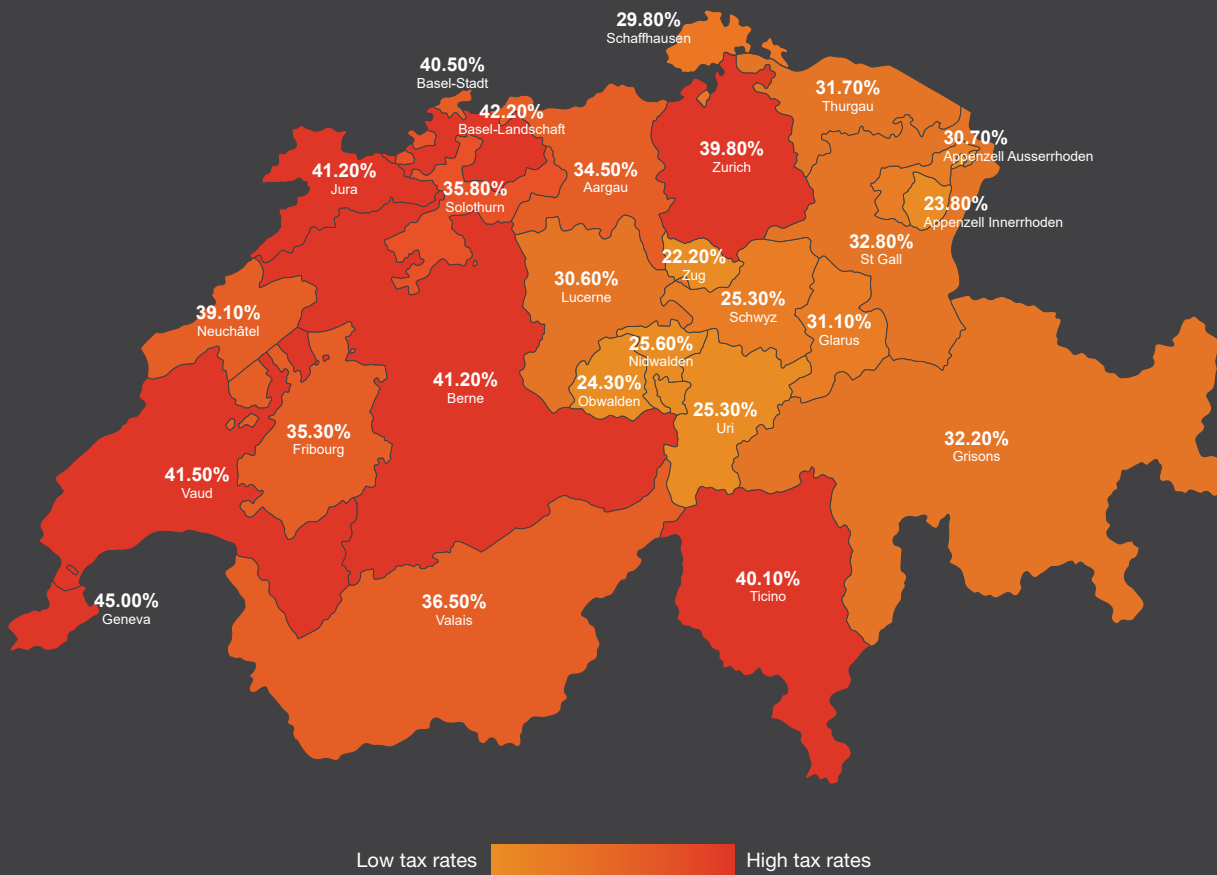
(sorted by tax rate for a taxable income of 250,000 CHF)



2022 tax burden for individuals (marginal tax rate)

The map shows tax rates for each for each capital city of a canton. The figures refer to the marginal tax rate. The municipality of Zug is again at the top of the ranking with a tax rate of 22.20%.

At the bottom of the list is the city of Geneva, where the tax rate of 45.00% is more than twice as high as in Zug.

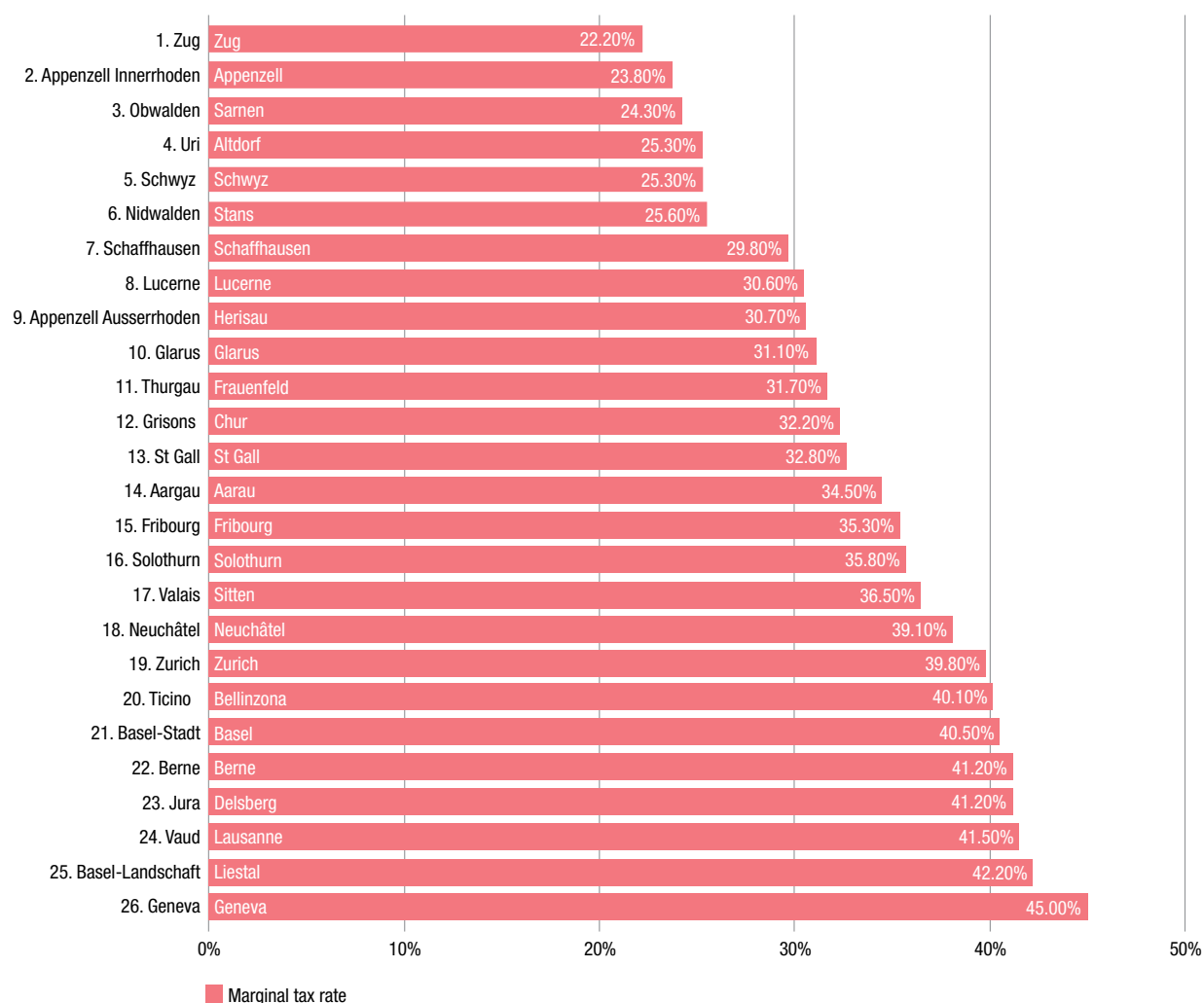


Depending on the level of income, it makes sense to compare applicable tax rates across cantons and municipalities. Even though the municipality of Zug has the lowest marginal tax rate of any cantonal capital, the rate in the municipality of Wollerau in the canton of Schwyz is actually slightly lower at 20.40%.

Do your own personal comparison online [here](#).

2022 tax burden for individuals

(sorted according to marginal tax rate)



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