

## Private income tax in Switzerland

### INTER-CANTONAL COMPARISON

Effective individual tax rates on income for a married couple without children, no church tax  
 (cantonal, municipal and federal taxes combined)

Canton*	Capital City	Gross annual income, CHF (2026)				
		100,000	200,000	300,000	500,000	1,000,000
		Tax burden, % **				
Basel-Stadt	Basel	11.2	19.3	23.5	27.0	31.3
Bern	Bern	12.9	20.8	26.0	30.8	34.9
Luzern	Luzern	10.0	16.9	21.2	24.7	27.4
Ticino	Bellinzona	9.3	19.5	25.2	30.3	34.2
Zug	Zug	3.9	9.9	15.4	18.1	19.9
Zurich	Zurich	8.9	16.5	21.8	27.7	32.7

\* - the most popular cantons

\*\* - source: <https://swisntaxcalculator.estv.admin.ch/#/calculator/income-wealth-tax>

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