

SV17 Steuerbelastungsvergleich Gewinnsteuer Bezirke und Gemeinden

Fragestellung:

Um wieviel ändern sich die nominale und die effektive Steuerbelastung (Gewinnsteuer) der bisher ordentlich besteuerten JP in den einzelnen Gemeinden aufgrund einer

- a) Senkung des Steuersatzes auf 2.00%
b) Einführung eines Gesamtsteuersatzes von 5.80%

Berechnungsgrundlagen:

Gesamtsteuerfüsse JP 2018
Gewinnsteuersatz Kanton Schwyz 2.25%
Gewinnsteuersatz Bund 8.50%

Bezirk/Gemeinde/ Kirchgemeinde	Aktuelle Gewinnsteuer			Bezirk/Gemeinde Kirchgemeinde	Satzsenkung							Bezirk/Gemeinde Kirchgemeinde	Gesamtsteuersatz						
	Belastung				Belastung			Belastungsdifferenz					Belastung			Belastungsdifferenz			
	Steuerfüsse 2018	Nominale Belastung	Effektive Belastung		Steuerfüsse 2018	Nominale Belastung	Effektive Belastung	Nominale Belastung Prozent absolut	Nominale Belastung Prozent relativ	Effektive Belastung Prozent absolut	Effektive Belastung Prozent relativ		Keine Steuerfüsse	Nominale Belastung	Effektive Belastung	Nominale Belastung Prozent absolut	Nominale Belastung Prozent relativ	Effektive Belastung Prozent absolut	Effektive Belastung Prozent relativ
Bezirke				Bezirke								Bezirke	Kein gesonderter Ausweis der Belastung und Belastungsdifferenzen pro Bezirk möglich, da der Gesamtsteuersatz von 5.80% die Belastung in allen kantonalen Gemeinwesen zusammen umfasst						
Höfe	15.00%	8.84%	8.12%	Höfe	15.00%	8.80%	8.09%	-0.04%	-0.42%	-0.03%	-0.39%	Höfe							
March	48.00%	9.58%	8.74%	March	48.00%	9.46%	8.64%	-0.12%	-1.25%	-0.10%	-1.14%	March							
Schwyz	55.00%	9.74%	8.87%	Schwyz	55.00%	9.60%	8.76%	-0.14%	-1.41%	-0.11%	-1.29%	Schwyz							
Eingemeindebezirke				Eingemeindebezirke								Eingemeindebezirke							
Küssnacht	353.28%	16.45%	14.13%	Küssnacht	353.28%	15.57%	13.47%	-0.88%	-5.37%	-0.66%	-4.65%	Küssnacht	14.30%	12.51%	12.51%	-2.15%	-13.06%	-1.61%	-11.43%
Gersau	418.89%	17.93%	15.20%	Gersau	418.89%	16.88%	14.44%	-1.05%	-5.84%	-0.76%	-5.00%	Gersau	14.30%	12.51%	12.51%	-3.63%	-20.22%	-2.69%	-17.69%
Einsiedeln	427.49%	18.12%	15.34%	Einsiedeln	427.49%	17.05%	14.57%	-1.07%	-5.90%	-0.77%	-5.04%	Einsiedeln	14.30%	12.51%	12.51%	-3.82%	-21.08%	-2.83%	-18.44%
Gemeinden				Gemeinden								Gemeinden							
Wollerau	253.00%	14.19%	12.43%	Wollerau	253.00%	13.56%	11.94%	-0.63%	-4.46%	-0.49%	-3.92%	Wollerau	14.30%	12.51%	12.51%	0.11%	0.76%	0.08%	0.66%
Freienbach	258.71%	14.32%	12.53%	Freienbach	258.71%	13.67%	12.03%	-0.65%	-4.52%	-0.50%	-3.97%	Freienbach	14.30%	12.51%	12.51%	-0.02%	-0.15%	-0.02%	-0.13%
Feusisberg	263.15%	14.42%	12.60%	Feusisberg	263.15%	13.76%	12.10%	-0.66%	-4.56%	-0.51%	-4.01%	Feusisberg	14.30%	12.51%	12.51%	-0.12%	-0.84%	-0.09%	-0.73%
Feusisberg-Schindellegi	265.35%	14.47%	12.64%	Feusisberg-Schindellegi	265.35%	13.81%	12.13%	-0.66%	-4.58%	-0.51%	-4.03%	Feusisberg-Schindellegi	14.30%	12.51%	12.51%	-0.17%	-1.18%	-0.13%	-1.03%
Altendorf	313.68%	15.56%	13.46%	Altendorf	313.68%	14.77%	12.87%	-0.78%	-5.04%	-0.59%	-4.39%	Altendorf	14.30%	12.51%	12.51%	-1.26%	-8.08%	-0.95%	-7.07%
Lachen	328.65%	15.89%	13.71%	Lachen	328.65%	15.07%	13.10%	-0.82%	-5.17%	-0.62%	-4.49%	Lachen	14.30%	12.51%	12.51%	-1.59%	-10.03%	-1.20%	-8.78%
Vorderthal	364.83%	16.71%	14.32%	Vorderthal	364.83%	15.80%	13.64%	-0.91%	-5.46%	-0.67%	-4.71%	Vorderthal	14.30%	12.51%	12.51%	-2.41%	-14.42%	-1.81%	-12.61%
Riemenstalden	351.00%	16.40%	14.09%	Riemenstalden	351.00%	15.52%	13.43%	-0.88%	-5.35%	-0.65%	-4.63%	Riemenstalden	14.30%	12.51%	12.51%	-2.10%	-12.79%	-1.58%	-11.19%
Alpthal	389.24%	17.26%	14.72%	Alpthal	389.24%	16.28%	14.00%	-0.97%	-5.64%	-0.71%	-4.85%	Alpthal	14.30%	12.51%	12.51%	-2.96%	-17.14%	-2.21%	-15.00%
Innerthal	394.75%	17.38%	14.81%	Innerthal	394.75%	16.40%	14.09%	-0.99%	-5.68%	-0.72%	-4.88%	Innerthal	14.30%	12.51%	12.51%	-3.08%	-17.73%	-2.30%	-15.51%
Galgenen-Siebnen	391.65%	17.31%	14.76%	Galgenen-Siebnen	391.65%	16.33%	14.04%	-0.98%	-5.66%	-0.72%	-4.86%	Galgenen-Siebnen	14.30%	12.51%	12.51%	-3.01%	-17.40%	-2.25%	-15.22%
Lauerz	394.92%	17.39%	14.81%	Lauerz	394.92%	16.40%	14.09%	-0.99%	-5.68%	-0.72%	-4.88%	Lauerz	14.30%	12.51%	12.51%	-3.09%	-17.75%	-2.30%	-15.53%
Galgenen	394.07%	17.37%	14.80%	Galgenen	394.07%	16.38%	14.08%	-0.99%	-5.67%	-0.72%	-4.87%	Galgenen	14.30%	12.51%	12.51%	-3.07%	-17.66%	-2.29%	-15.45%
Unteriberg-Studen	398.26%	17.46%	14.87%	Unteriberg-Studen	398.26%	16.47%	14.14%	-1.00%	-5.70%	-0.73%	-4.90%	Unteriberg-Studen	14.30%	12.51%	12.51%	-3.16%	-18.10%	-2.35%	-15.84%
Muotathal	391.05%	17.30%	14.75%	Muotathal	391.05%	16.32%	14.03%	-0.98%	-5.65%	-0.72%	-4.86%	Muotathal	14.30%	12.51%	12.51%	-3.00%	-17.33%	-2.24%	-15.17%
Steinerberg	387.69%	17.22%	14.69%	Steinerberg	387.69%	16.25%	13.98%	-0.97%	-5.63%	-0.71%	-4.84%	Steinerberg	14.30%	12.51%	12.51%	-2.92%	-16.97%	-2.18%	-14.85%
Oberiberg	404.15%	17.59%	14.96%	Oberiberg	404.15%	16.58%	14.22%	-1.01%	-5.74%	-0.74%	-4.93%	Oberiberg	14.30%	12.51%	12.51%	-3.29%	-18.72%	-2.45%	-16.38%
Sattel	406.71%	17.65%	15.00%	Sattel	406.71%	16.63%	14.26%	-1.02%	-5.76%	-0.74%	-4.94%	Sattel	14.30%	12.51%	12.51%	-3.35%	-18.98%	-2.49%	-16.61%
Wangen-Siebnen	401.65%	17.54%	14.92%	Wangen-Siebnen	401.65%	16.53%	14.19%	-1.00%	-5.73%	-0.73%	-4.91%	Wangen-Siebnen	14.30%	12.51%	12.51%	-3.24%	-18.46%	-2.41%	-16.15%
Wangen-Nuolen	403.26%	17.57%	14.95%	Wangen-Nuolen	403.26%	16.57%	14.21%	-1.01%	-5.74%	-0.74%	-4.92%	Wangen-Nuolen	14.30%	12.51%	12.51%	-3.27%	-18.63%	-2.44%	-16.30%
Ingenbohl	414.05%	17.82%	15.12%	Ingenbohl	414.05%	16.78%	14.37%	-1.04%	-5.81%	-0.75%	-4.98%	Ingenbohl	14.30%	12.51%	12.51%	-3.52%	-19.74%	-2.61%	-17.27%
Wangen	405.69%	17.63%	14.99%	Wangen	405.69%	16.61%	14.25%	-1.01%	-5.75%	-0.74%	-4.93%	Wangen	14.30%	12.51%	12.51%	-3.33%	-18.88%	-2.48%	-16.52%
Tuggen	411.93%	17.77%	15.09%	Tuggen	411.93%	16.74%	14.34%	-1.03%	-5.80%	-0.75%	-4.96%	Tuggen	14.30%	12.51%	12.51%	-3.47%	-19.52%	-2.58%	-17.08%
Arth-Goldau	408.13%	17.68%	15.03%	Arth-Goldau	408.13%	16.66%	14.28%	-1.02%	-5.77%	-0.74%	-4.95%	Arth-Goldau	14.30%	12.51%	12.51%	-3.38%	-19.13%	-2.51%	-16.74%
Unteriberg	414.37%	17.82%	15.13%	Unteriberg	414.37%	16.79%	14.37%	-1.04%	-5.81%	-0.75%	-4.98%	Unteriberg	14.30%	12.51%	12.51%	-3.52%	-19.77%	-2.62%	-17.29%
Schwyz	418.00%	17.91%	15.19%	Schwyz	418.00%	16.86%	14.43%	-1.05%	-5.84%	-0.76%	-4.99%	Schwyz	14.30%	12.51%	12.51%	-3.61%	-20.13%	-2.68%	-17.62%
Arth	414.19%	17.82%	15.12%	Arth	414.19%	16.78%	14.37%	-1.04%	-5.81%	-0.75%	-4.98%	Arth	14.30%	12.51%	12.51%	-3.52%	-19.75%	-2.61%	-17.28%
Schübelbach-Siebnen	421.58%	17.99%	15.24%	Schübelbach-Siebnen	421.58%	16.93%	14.48%	-1.05%	-5.86%	-0.76%	-5.01%	Schübelbach-Siebnen	14.30%	12.51%	12.51%	-3.69%	-20.49%	-2.73%	-17.93%
Morschach	406.55%	17.65%	15.00%	Morschach	406.55%	16.63%	14.26%	-1.02%	-5.76%	-0.74%	-4.94%	Morschach	14.30%	12.51%	12.51%	-3.35%	-18.97%	-2.49%	-16.60%
Reichenburg	410.29%	17.73%	15.06%	Reichenburg	410.29%	16.71%	14.31%	-1.03%	-5.78%	-0.75%	-4.96%	Reichenburg	14.30%	12.51%	12.51%	-3.43%	-19.35%	-2.55%	-16.93%
Schübelbach-Buttikon	427.49%	18.12%	15.34%	Schübelbach-Buttikon	427.49%	17.05%	14.57%	-1.07%	-5.90%	-0.77%	-5.04%	Schübelbach-Buttikon	14.30%	12.51%	12.51%	-3.82%	-21.08%	-2.83%	-18.44%
Rothenthurm	421.79%	17.99%	15.25%	Rothenthurm	421.79%	16.94%	14.48%	-1.05%	-5.86%	-0.76%	-5.01%	Rothenthurm	14.30%	12.51%	12.51%	-3.69%	-20.51%	-2.74%	-17.95%
Schübelbach	429.56%	18.17%	15.37%	Schübelbach	429.56%	17.09%	14.60%	-1.07%	-5.91%	-0.78%	-5.05%	Schübelbach	14.30%	12.51%	12.51%	-3.87%	-21.28%	-2.86%	-18.62%
Steinen	424.82%	18.06%	15.30%	Steinen	424.82%	17.00%	14.53%	-1.06%	-5.88%	-0.77%	-5.03%	Steinen	14.30%	12.51%	12.51%	-3.76%	-20.81%	-2.79%	-18.21%
Illgau	446.87%	18.55%	15.65%	Illgau	446.87%	17.44%	14.85%	-1.12%	-6.02%	-0.80%	-5.13%	Illgau	14.30%	12.51%	12.51%	-4.25%	-22.93%	-3.14%	-20.06%