

Tax burden in Switzerland: Corporations

Case study (Canton: Basel-City BS)

	Income tax rate	Capital tax rate
Direct Federal tax	8.5 %	
Cantonal tax (max. rate)	24.5 %	0.5 %
Total	33.0 % = CHF 99,000	0.5 % = CHF 2,500
Net operating result before taxes	401,500 CHF	
Less income and capital tax	101,500 CHF	
Annual net income after tax	300,000 CHF	
Taxes in % of operating income before taxes	25.28 %	

Source: Dr. Hubertus Ludwig, VISCHER Attorneys at Law, Basel