

Tabelle 2: Tatsächliche Steuerbelastung 2005 durch Kantons- und Gemeindesteuern im Kantonshauptort in Prozenten des Bruttoeinkommens

Einkommen	Alleinstehender				Verheiratet ohne Kinder				Verheiratet 2 Kinder				Verheiratet Rentner			
	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch
Zürich	6.7	9.8	14.9	22.9	5.4	8.4	13.8	20.7	4.5	6.8	12.2	19.9	6.5	8.7	12.7	18.3
Bern	7.6	12.7	18.4	24.4	5.9	11.4	17.4	22.9	6.3	10.0	16.1	22.3	10.3	15.0	21.0	26.4
Luzern	8.7	12.9	16.6	20.4	6.8	10.7	15.9	19.5	6.4	8.9	14.5	18.9	8.2	11.0	14.9	17.6
Altdorf	8.7	12.1	16.7	19.6	6.2	9.9	15.6	19.3	6.4	8.8	14.5	18.9	7.1	10.0	14.6	17.6
Schwyz	5.3	7.9	10.9	12.4	4.3	6.7	10.2	12.3	4.3	5.7	9.4	12.0	4.6	6.7	9.2	11.0
Sarnen	8.2	11.3	14.1	15.8	7.0	10.2	13.7	15.4	6.9	9.4	12.8	15.0	8.6	10.5	12.9	14.0
Stans	6.8	10.1	12.5	14.0	4.2	8.2	12.0	13.8	4.7	7.3	11.2	13.5	5.5	8.6	11.5	12.6
Glarus	8.7	12.4	17.0	21.7	6.8	10.9	16.2	20.8	5.9	9.2	14.9	20.2	7.9	11.1	15.1	18.7
Zug	4.0	6.9	10.0	11.1	2.4	4.8	8.5	10.9	2.0	3.5	7.2	10.4	2.7	5.0	7.8	9.8
Freiburg	9.6	13.9	19.5	22.8	7.0	11.1	17.4	22.6	6.5	9.0	15.7	22.0	8.7	14.4	20.9	25.5
Solothurn	10.4	15.1	20.5	25.4	6.4	12.4	18.6	24.4	5.8	10.0	16.5	23.5	8.0	12.5	17.2	21.9
Basel	9.7	15.2	19.7	24.7	6.8	12.4	18.7	22.5	5.6	9.9	16.9	21.7	7.0	12.1	17.2	20.1
Liestal	7.3	13.3	19.1	24.9	6.3	11.3	18.1	22.4	5.5	9.1	16.1	21.6	2.8	9.2	15.5	19.8
Schaffhausen	8.9	12.9	17.5	23.5	6.6	11.0	16.8	22.4	6.5	9.1	15.2	21.6	8.6	13.8	19.9	25.7
Herisau	9.1	12.6	16.6	19.2	6.7	10.7	15.8	19.1	6.9	9.3	14.6	18.6	7.9	11.2	14.8	17.4
Appenzell	6.5	9.2	12.3	13.4	4.3	7.1	11.2	13.3	4.4	6.4	10.4	13.1	5.5	7.8	10.6	12.2
St. Gallen	9.3	14.6	20.8	24.0	5.9	11.0	18.3	23.5	5.6	8.9	16.3	22.7	7.0	11.3	16.8	21.1
Chur	6.5	11.3	15.8	19.5	4.7	8.8	15.5	19.0	5.3	8.0	14.5	18.6	5.6	9.4	14.2	17.1
Aarau	6.6	11.3	17.1	22.2	3.6	7.8	14.6	20.1	3.4	6.3	13.0	19.4	4.6	8.3	13.6	18.1
Frauenfeld	8.4	12.4	16.7	21.6	3.8	9.7	15.0	19.5	3.2	7.2	13.1	18.7	5.4	10.2	14.1	17.6
Bellinzona	5.5	11.1	17.1	23.0	2.5	7.8	15.8	22.1	1.5	4.4	13.1	20.9	2.7	10.1	18.6	25.1
Lausanne	6.3	14.4	19.5	26.5	4.9	12.4	17.5	24.3	4.4	10.2	14.5	22.9	9.1	15.4	21.1	28.3
Sitten	8.4	13.0	20.3	22.9	6.5	9.9	17.5	21.4	5.8	8.0	15.7	20.7	8.1	11.5	18.6	21.9
Neuenburg	9.7	15.9	21.5	24.6	4.9	12.8	19.7	24.5	7.8	11.6	18.4	24.0	6.0	13.1	18.4	22.4
Genf	7.5	13.1	18.7	25.1	2.1	9.3	17.3	23.7	1.7	6.5	15.2	22.8	0.1	8.1	20.7	27.1
Delsberg	9.9	15.3	21.5	27.0	6.9	12.7	18.9	25.0	7.0	11.1	17.5	24.3	10.3	16.4	22.6	28.6
<b>Bundessteuer</b>	<b>0.4</b>	<b>1.2</b>	<b>4.2</b>	<b>9.4</b>	<b>0.3</b>	<b>1.2</b>	<b>5.3</b>	<b>9.1</b>	<b>0.3</b>	<b>0.9</b>	<b>4.4</b>	<b>8.8</b>	<b>0.3</b>	<b>1.3</b>	<b>4.7</b>	<b>8.1</b>

Quelle: Steuerbelastung in der Schweiz – Kantonshauptorte, Kantonsziffern 2005, eigene Berechnungen

**BASS**

Tabelle 1: Tatsächliche Steuerbelastung 2005 durch Kantons- und Gemeindesteuern im Kantonshauptort

Einkommen	Alleinstehender				Verheiratet ohne Kinder				Verheiratet 2 Kinder				Verheiratet Rentner			
	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch
Zürich	2'669	6'865	22'320	114'532	2'688	7'597	27'563	103'516	3'149	6'847	24'487	99'518	3'247	7'858	25'326	91'582
Bern	3'043	8'893	27'565	122'181	2'957	10'229	34'863	114'684	4'402	9'985	32'183	111'622	5'147	13'522	41'953	132'112
Luzern	3'483	9'003	24'894	102'247	3'413	9'649	31'784	97'657	4'477	8'938	29'025	94'668	4'097	9'941	29'846	88'197
Altdorf	3'498	8'466	25'027	97'999	3'081	8'912	31'268	96'533	4'453	8'766	29'041	94'447	3'574	9'003	29'159	87'755
Schwyz	2'136	5'563	16'385	62'224	2'137	6'026	20'446	61'368	3'045	5'721	18'799	59'827	2'309	6'064	18'387	54'985
Sarnen	3'299	7'939	21'224	79'040	3'501	9'151	27'338	76'873	4'800	9'371	25'686	75'239	4'322	9'463	25'722	69'786
Stans	2'739	7'050	18'763	69'762	2'121	7'383	23'983	68'985	3'323	7'301	22'428	67'529	2'726	7'746	23'002	63'176
Glarus	3'493	8'689	25'503	108'530	3'408	9'808	32'456	104'228	4'140	9'246	29'784	101'122	3'936	10'024	30'237	93'384
Zug	1'619	4'807	15'057	55'544	1'188	4'299	17'051	54'332	1'388	3'472	14'467	52'035	1'364	4'538	15'572	49'215
Freiburg	3'828	9'752	29'222	114'229	3'510	10'024	34'727	113'167	4'553	9'002	31'304	109'901	4'348	12'961	41'893	127'449
Solothurn	4'179	10'567	30'681	126'867	3'204	11'152	37'137	121'899	4'081	10'040	33'005	117'715	3'991	11'291	34'405	109'742
Basel	3'865	10'634	29'545	123'363	3'384	11'135	37'452	112'562	3'901	9'895	33'840	108'487	3'478	10'920	34'318	100'316
Liestal	2'915	9'316	28'624	124'659	3'167	10'158	36'249	112'174	3'882	9'142	32'106	108'062	1'386	8'301	30'923	98'878
Schaffhausen	3'540	9'013	26'227	117'652	3'294	9'890	33'649	112'044	4'577	9'055	30'433	108'244	4'285	12'414	39'871	128'391
Herisau	3'630	8'843	24'946	95'880	3'370	9'660	31'585	95'470	4'812	9'271	29'144	93'161	3'951	10'113	29'592	87'162
Appenzell	2'611	6'469	18'384	67'062	2'169	6'381	22'443	66'710	3'058	6'413	20'870	65'312	2'737	7'046	21'226	61'095
St. Gallen	3'723	10'212	31'260	119'826	2'942	9'942	36'600	117'540	3'942	8'929	32'640	113'580	3'519	10'196	33'681	105'686
Chur	2'619	7'936	23'655	97'295	2'332	7'938	30'922	94'976	3'723	8'026	29'002	93'079	2'801	8'436	28'377	85'384
Aarau	2'627	7'912	25'591	110'999	1'821	7'049	29'129	100'678	2'393	6'279	25'905	97'220	2'279	7'433	27'290	90'653
Frauenfeld	3'367	8'708	24'995	107'962	1'900	8'750	29'910	97'676	2'240	7'193	26'191	93'561	2'718	9'187	28'174	88'116
Bellinzona	2'219	7'804	25'614	115'224	1'247	7'022	31'656	110'581	1'048	4'440	26'126	104'348	1'326	9'078	37'294	125'361
Lausanne	2'504	10'088	29'234	132'420	2'467	11'199	34'960	121'538	3'061	10'232	28'981	114'339	4'556	13'817	42'246	141'296
Sitten	3'358	9'127	30'492	114'724	3'232	8'954	34'935	106'942	4'028	7'963	31'356	103'437	4'061	10'311	37'272	109'268
Neuenburg	3'869	11'148	32'241	123'164	2'446	11'532	39'368	122'496	5'494	11'619	36'813	120'185	2'994	11'775	36'753	111'833
Genf	3'013	9'177	28'060	125'450	1'056	8'400	34'611	118'567	1'200	6'541	30'390	113'755	25	7'264	41'392	135'526
Delsberg	3'950	10'687	32'307	135'139	3'451	11'474	37'791	125'045	4'870	11'123	34'993	121'625	5'175	14'734	45'255	142'967
<b>Bundessteuer</b>	<b>153</b>	<b>814</b>	<b>6'245</b>	<b>47'222</b>	<b>146</b>	<b>1'111</b>	<b>10'525</b>	<b>45'606</b>	<b>197</b>	<b>949</b>	<b>8'883</b>	<b>43'957</b>	<b>169</b>	<b>1'129</b>	<b>9'364</b>	<b>40'564</b>

Quelle: Steuerbelastung in der Schweiz – Kantonshauptorte, Kantonsziffern 2005

Tabelle 3: Grenzsteuerbelastung 2005 Kantons- und Gemeindesteuern im Kantonshauptort in Prozenten des Bruttoeinkommens

Einkommen	Alleinstehender				Verheiratet ohne Kinder				Verheiratet 2 Kinder				Verheiratet Rentner			
	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch
Zürich	14.1	16.9	23.4	27.2	9.5	14.3	22.7	27.2	11.0	16.0	22.1	27.2	8.8	12.5	19.7	24.2
Bern	19.6	20.2	25.8	28.0	19.0	19.8	25.4	28.0	19.8	21.1	25.1	28.0	19.6	23.5	28.8	31.1
Luzern	18.0	19.8	21.4	20.9	14.4	18.9	21.4	20.4	13.9	19.7	21.2	20.5	13.7	16.6	18.8	18.3
Altdorf	16.3	18.4	21.8	20.0	12.3	15.8	21.3	20.0	14.4	19.4	21.3	20.0	12.8	14.7	19.0	17.8
Schwyz	11.7	12.8	13.7	12.8	8.1	11.1	13.7	12.8	8.3	12.4	13.7	12.8	9.0	9.9	12.2	11.5
Sarnen	16.3	16.3	16.5	16.5	11.5	15.4	16.5	16.5	15.2	16.1	16.5	16.5	11.9	14.3	14.7	14.7
Stans	14.4	14.8	15.1	14.2	11.8	14.3	15.3	14.4	12.5	14.7	15.3	14.4	11.5	13.5	13.6	12.8
Glarus	15.7	20.8	22.7	22.0	10.3	18.6	23.2	22.8	13.9	19.6	22.9	22.9	11.0	16.0	20.3	20.6
Zug	10.0	11.2	12.1	11.5	6.0	9.5	13.8	11.5	6.0	9.8	13.6	11.5	8.8	8.9	12.1	10.2
Freiburg	20.7	22.1	28.4	23.3	15.0	20.9	27.7	23.3	14.0	21.0	27.3	23.3	20.4	22.7	31.6	25.9
Solothurn	20.8	22.6	27.7	25.7	18.3	21.2	28.2	26.6	18.8	21.8	28.1	26.7	17.2	19.7	25.0	24.0
Basel	22.8	22.8	24.5	27.7	15.1	23.7	24.0	27.7	17.7	23.9	24.0	27.6	15.0	21.3	21.3	24.4
Liestal	20.4	20.1	24.4	29.6	15.1	21.3	24.3	29.8	16.6	21.4	24.7	29.7	15.7	17.5	23.1	26.0
Schaffhausen	18.5	20.2	24.9	22.7	14.1	18.7	24.6	22.8	14.0	19.9	24.3	23.0	18.4	23.2	28.2	23.5
Herisau	17.5	19.2	21.7	19.4	11.7	19.2	21.6	19.4	13.6	19.6	21.5	19.4	13.6	17.3	19.2	17.3
Appenzell	13.0	13.7	14.8	13.7	8.9	13.5	15.4	13.7	9.8	14.2	15.4	13.7	9.9	11.5	13.7	12.2
St. Gallen	21.4	24.0	27.0	24.3	14.8	21.3	27.0	24.6	15.0	22.2	27.0	24.7	14.1	19.2	24.0	22.2
Chur	18.6	18.4	20.8	21.0	10.2	18.0	21.4	21.1	12.2	19.7	21.5	21.1	12.2	16.0	19.2	19.0
Aarau	17.8	19.9	23.9	24.7	10.5	15.8	23.3	24.5	11.4	17.5	23.2	24.5	10.7	14.7	20.7	21.8
Frauenfeld	17.9	17.3	22.8	23.3	17.3	16.7	22.0	24.1	16.4	18.0	21.8	24.1	16.6	15.5	19.4	21.4
Bellinzona	18.5	21.0	23.8	27.0	9.5	19.2	25.6	26.8	6.4	20.5	25.1	26.8	18.2	24.5	28.7	29.9
Lausanne	27.4	20.3	28.0	27.0	25.2	18.0	26.8	29.0	23.0	17.8	25.3	30.2	31.0	21.7	30.6	31.3
Sitten	19.4	21.4	24.5	23.3	13.1	16.4	24.7	23.3	10.1	20.1	24.5	23.3	14.2	18.6	24.8	23.3
Neuenburg	24.2	24.7	30.6	25.0	21.0	23.1	28.5	25.0	18.2	23.8	28.3	25.0	20.0	21.5	25.0	22.3
Genf	20.7	22.3	25.5	29.8	15.9	21.1	26.7	29.8	19.7	22.8	26.5	29.8	3.0	33.2	30.2	33.3
Delsberg	22.1	24.8	28.3	30.0	17.7	21.3	28.7	29.8	20.8	23.5	28.1	29.8	23.4	26.9	32.4	33.2
<b>Bundessteuer</b>	<b>2.4</b>	<b>3.7</b>	<b>10.7</b>	<b>11.1</b>	<b>1.3</b>	<b>3.8</b>	<b>11.7</b>	<b>11.4</b>	<b>1.9</b>	<b>5.0</b>	<b>11.7</b>	<b>11.4</b>	<b>1.4</b>	<b>3.6</b>	<b>10.4</b>	<b>10.4</b>

Quelle: Steuerbelastung in der Schweiz – Kantonshauptorte, Kantonsziffern 2005, eigene Berechnungen

Tabelle 4: Veränderung Belastung 1984 - 2005 durch Kantons- und Gemeindesteuern im Kantonshauptort in % Bruttoeinkommen

Einkommen	Alleinstehender				Verheiratet ohne Kinder				Verheiratet 2 Kinder			
	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch
Zürich	0.0	-0.9	-1.5	-2.3	0.3	-0.8	-1.9	-2.9	-0.4	-1.1	-2.1	-3.0
Bern	-1.5	0.0	0.5	1.1	-1.9	-0.5	-0.6	0.1	-1.9	-1.4	-1.1	-0.2
Luzern	0.3	1.0	0.5	0.3	-0.1	-0.7	-0.4	-0.3	-1.4	-1.9	-1.0	-0.6
Altdorf	1.6	2.3	3.4	1.2	-0.8	0.1	1.5	1.2	-0.9	-0.6	1.0	1.0
Schwyz	-0.4	-1.1	-2.5	-4.4	-1.1	-2.3	-3.9	-4.3	-1.5	-2.7	-3.9	-4.3
Sarnen	1.1	0.8	0.8	0.7	0.9	0.2	0.5	0.5	-0.1	-0.3	0.1	0.4
Stans	1.6	2.3	0.9	0.0	-1.1	-0.2	-0.3	-0.1	-1.1	-0.9	-0.6	-0.2
Glarus	2.2	0.9	-0.2	-0.1	1.3	0.4	-1.0	-0.4	-0.2	-0.6	-1.4	-0.7
Zug	-0.4	-0.3	-0.1	-1.4	-1.7	-1.9	-1.5	-1.6	-1.6	-2.1	-1.8	-1.7
Freiburg	1.2	1.5	2.1	1.2	-1.8	-2.0	-1.5	1.2	-2.7	-3.1	-2.3	0.9
Solothurn	3.5	3.2	2.5	0.7	-2.1	-1.3	-1.1	-0.2	-4.1	-3.3	-2.5	-0.7
Basel	1.8	1.1	-1.4	-2.6	-1.9	-2.5	-3.1	-4.2	-3.5	-3.7	-3.5	-4.4
Liestal	0.7	2.9	3.4	3.1	-0.9	-0.3	0.8	0.8	-2.9	-2.1	-0.6	0.2
Schaffhausen	1.6	1.9	1.1	0.6	1.5	1.6	1.4	0.7	1.2	0.7	0.9	0.5
Herisau	2.3	2.9	3.4	2.6	0.7	1.5	2.6	2.8	0.3	0.3	1.9	2.5
Appenzell	-0.8	-0.8	-1.1	-4.6	-2.2	-2.7	-2.9	-4.3	-3.0	-3.0	-3.1	-4.4
St. Gallen	2.4	3.6	4.6	2.2	-0.2	1.6	2.0	2.4	-0.8	-0.3	0.7	1.9
Chur	2.1	3.3	2.3	0.5	0.0	0.1	0.9	0.3	-0.2	-0.3	0.7	0.3
Aarau	0.1	0.9	0.7	0.2	-2.8	-3.6	-2.9	-1.6	-3.9	-4.6	-3.7	-1.9
Frauenfeld	1.5	1.5	0.5	0.2	-2.7	-1.0	-1.8	-1.5	-4.3	-3.1	-2.9	-2.0
Bellinzona	-0.2	0.6	0.9	0.4	-3.9	-3.7	-1.7	-0.3	-5.1	-6.0	-3.4	-1.1
Lausanne	-3.2	1.7	1.5	1.9	-4.1	-0.7	-1.6	-0.1	-4.5	-1.7	-3.3	-1.0
Sitten	1.2	1.5	1.6	0.7	-1.3	-2.7	-2.3	-0.7	-2.7	-4.0	-3.1	-1.1
Neuenburg	0.1	1.9	2.5	0.7	-5.0	-1.8	-0.5	0.8	-3.1	-2.3	-0.9	0.6
Genf	-3.5	-2.7	-2.3	-2.6	-7.6	-4.9	-2.7	-2.4	-8.2	-6.3	-3.3	-2.6
Delsberg	-0.2	1.2	2.1	1.9	-2.3	-1.2	-1.1	0.3	-3.7	-2.7	-2.0	-0.2
<b>Bundessteuer</b>	<b>0.1</b>	<b>0.0</b>	<b>-0.1</b>	<b>0.3</b>	<b>0.0</b>	<b>-0.2</b>	<b>-0.1</b>	<b>0.2</b>	<b>-0.3</b>	<b>-0.6</b>	<b>-0.6</b>	<b>0.0</b>

**BASS**

Quelle: Steuerbelastung in der Schweiz – Kantonshauptorte, Kantonsziffern 1984 und 2005, eigene Berechnungen

Tabelle 5: Veränderung Belastung 1984 - 2005 durch Kantons- und Gemeindesteuern im Kantonshauptort in Franken

Einkommen	Alleinstehender				Verheiratet ohne Kinder				Verheiratet 2 Kinder			
	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch	tief	mittel	hoch	sehr hoch
Zürich	9	-654	-2'315	-11'391	153	-682	-3'862	-14'603	-315	-1'070	-4'137	-15'079
Bern	-599	-11	780	5'347	-967	-474	-1'284	519	-1'333	-1'355	-2'264	-805
Luzern	128	721	802	1'357	-37	-617	-867	-1'503	-946	-1'866	-2'086	-2'850
Altdorf	645	1'645	5'031	6'195	-408	115	2'999	5'975	-660	-648	1'927	5'000
Schwyz	-144	-798	-3'691	-22'124	-543	-2'029	-7'861	-21'379	-1'052	-2'668	-7'883	-21'543
Sarnen	438	552	1'144	3'318	429	168	972	2'706	-102	-282	288	2'007
Stans	657	1'613	1'295	-135	-536	-216	-569	-421	-794	-878	-1'181	-1'033
Glarus	876	651	-264	-379	664	356	-1'963	-1'924	-108	-607	-2'707	-3'252
Zug	-174	-211	-130	-7'220	-837	-1'729	-3'052	-7'809	-1'146	-2'074	-3'666	-8'328
Freiburg	491	1'077	3'093	6'214	-908	-1'830	-3'058	6'175	-1'920	-3'111	-4'543	4'509
Solothurn	1'396	2'233	3'689	3'687	-1'028	-1'190	-2'297	-874	-2'893	-3'329	-5'013	-3'544
Basel	713	763	-2'107	-12'771	-930	-2'276	-6'118	-20'978	-2'478	-3'651	-7'033	-22'073
Liestal	300	2'003	5'149	15'516	-439	-262	1'642	3'788	-2'030	-2'142	-1'169	1'142
Schaffhausen	624	1'356	1'686	2'892	731	1'458	2'733	3'728	864	678	1'734	2'597
Herisau	934	2'044	5'078	12'852	361	1'389	5'271	13'955	179	254	3'725	12'535
Appenzell	-313	-568	-1'676	-22'766	-1'085	-2'460	-5'892	-21'738	-2'117	-3'046	-6'256	-22'027
St. Gallen	955	2'490	6'910	10'953	-120	1'410	3'959	11'913	-589	-319	1'494	9'373
Chur	827	2'280	3'431	2'737	-6	57	1'851	1'710	-158	-269	1'482	1'413
Aarau	48	609	990	1'039	-1'422	-3'274	-5'884	-8'080	-2'731	-4'567	-7'379	-9'718
Frauenfeld	601	1'018	703	940	-1'363	-933	-3'531	-7'258	-2'997	-3'147	-5'800	-9'863
Bellinzona	-83	430	1'378	2'144	-1'958	-3'333	-3'475	-1'696	-3'605	-6'028	-6'798	-5'527
Lausanne	-1'282	1'174	2'310	9'437	-2'054	-651	-3'286	-664	-3'169	-1'661	-6'688	-5'207
Sitten	467	1'062	2'364	3'263	-626	-2'397	-4'621	-3'540	-1'875	-3'982	-6'154	-5'402
Neuenburg	22	1'339	3'771	3'437	-2'507	-1'656	-938	3'876	-2'153	-2'292	-1'713	3'226
Genf	-1'415	-1'871	-3'484	-12'785	-3'799	-4'431	-5'463	-12'119	-5'736	-6'312	-6'645	-13'136
Delsberg	-98	823	3'097	9'444	-1'170	-1'096	-2'280	1'394	-2'575	-2'661	-3'919	-781
<b>Bundessteuer</b>	<b>22</b>	<b>32</b>	<b>-161</b>	<b>1'693</b>	<b>-24</b>	<b>-216</b>	<b>-200</b>	<b>966</b>	<b>-214</b>	<b>-552</b>	<b>-1'120</b>	<b>74</b>

**BASS**

Quelle: Steuerbelastung in der Schweiz – Kantonshauptorte, Kantonsziffern 1984 und 2005, eigene Berechnungen

Tabelle 6: Veränderung der Grenzsteuerbelastung 1984 - 2005 durch Kantons- und Gemeindesteuern im Kantonshauptort in % des Bruttoeinkommens

Einkommen	Alleinstehender			Verheiratet ohne Kinder			Verheiratet 2 Kinder		
	tief	mittel	hoch	tief	mittel	hoch	tief	mittel	hoch
Zürich	-2.2%	-2.1%	-2.6%	-2.1%	-2.9%	-3.6%	-2.5%	-3.1%	-3.6%
Bern	2.0%	1.0%	1.3%	1.2%	-0.7%	0.6%	-0.1%	-0.9%	0.5%
Luzern	2.0%	0.1%	0.2%	-1.5%	-0.2%	-0.2%	-3.1%	-0.2%	-0.3%
Altdorf	3.3%	4.2%	0.3%	1.3%	2.6%	1.0%	0.0%	2.6%	1.0%
Schwyz	-2.2%	-3.6%	-5.3%	-3.7%	-5.3%	-4.5%	-5.4%	-5.2%	-4.6%
Sarnen	0.4%	0.7%	0.6%	-0.7%	0.7%	0.6%	-0.6%	0.6%	0.6%
Stans	3.2%	-0.4%	-0.4%	0.8%	-0.3%	0.0%	-0.3%	-0.3%	0.0%
Glarus	-0.8%	-1.1%	0.0%	-0.8%	-2.1%	0.0%	-1.7%	-2.1%	-0.2%
Zug	-0.1%	0.1%	-2.0%	-2.2%	-1.2%	-1.6%	-3.1%	-1.6%	-1.6%
Freiburg	2.0%	2.5%	0.9%	-2.3%	-1.1%	3.1%	-4.0%	-1.4%	3.0%
Solothurn	2.8%	1.8%	0.0%	-0.4%	-1.0%	0.5%	-1.5%	-1.7%	0.5%
Basel	0.2%	-3.6%	-3.0%	-3.4%	-3.5%	-5.0%	-3.9%	-3.4%	-5.0%
Liestal	5.7%	3.9%	3.0%	0.4%	1.7%	0.7%	-0.4%	1.0%	0.8%
Schaffhausen	2.4%	0.4%	0.3%	1.8%	1.2%	0.3%	-0.6%	1.1%	0.3%
Herisau	3.7%	3.8%	2.2%	2.6%	3.5%	2.9%	0.3%	3.5%	2.9%
Appenzell	-0.8%	-1.4%	-6.0%	-3.4%	-3.1%	-5.3%	-3.1%	-3.2%	-5.3%
St. Gallen	5.1%	5.5%	1.2%	3.8%	2.3%	2.7%	0.9%	1.8%	2.6%
Chur	4.8%	1.4%	-0.2%	0.2%	1.6%	0.0%	-0.4%	1.8%	0.0%
Aarau	1.9%	0.5%	0.0%	-4.6%	-2.4%	-0.7%	-6.1%	-2.8%	-0.8%
Frauenfeld	1.4%	-0.4%	0.1%	1.1%	-2.4%	-1.2%	-0.5%	-2.7%	-1.4%
Bellinzona	1.7%	1.2%	0.2%	-3.4%	-0.1%	0.6%	-8.1%	-0.8%	0.4%
Lausanne	8.2%	1.4%	2.0%	3.5%	-2.4%	0.9%	5.0%	-5.0%	0.5%
Sitten	2.0%	1.6%	0.3%	-4.4%	-2.0%	0.4%	-7.0%	-2.2%	0.3%
Neuenburg	4.4%	3.0%	-0.1%	2.1%	0.7%	1.6%	-0.5%	0.6%	1.6%
Genf	-1.5%	-2.0%	-2.7%	-1.6%	-0.9%	-2.2%	-1.9%	-0.3%	-2.2%
Delsberg	3.1%	2.8%	1.8%	0.2%	-1.1%	1.2%	-0.3%	-1.3%	1.0%
<b>Bundessteuer</b>	<b>0.0%</b>	<b>-0.2%</b>	<b>0.5%</b>	<b>-0.5%</b>	<b>0.0%</b>	<b>0.4%</b>	<b>-1.1%</b>	<b>-0.6%</b>	<b>0.4%</b>

**BASS**

Quelle: Steuerbelastung in der Schweiz – Kantonshauptorte, Kantonsziffern 1984 und 2005, eigene Berechnungen