

## Juristische Personen

## Steuerfüsse und Zinssätze

Steuer- jahr	ordentliche Kantons- steuer	Kantons- steuer- zuschlag	Spital- steuer <sup>1)</sup>	Kantons- steuer ohne FA	Finanz- ausgleich		Kantons- steuer mit FA	Gemeinde- steuer	Gesamt- total	Kantons- und Gemeindesteuern				DBSt		Kalender- jahr
					variabel	fix				Termin	Skonto Satz	Ausgleichs- zins	Verzugs- zins	Vergütungs- zins	Verzugs- / Rückerst-z	
2001	98%	5%	15%	118%	1%	15%	134%	50%	184%	-	3.0% p.a.	3.0% <sup>(2)</sup>	5.0%	2.0%	4.5%	2001
2002	98.7%	5%	15%	118.7%	0.3%	15%	134%	50%	184%	-	2.0% p.a.	3.0% <sup>(2)</sup>	5.0%	1.5%	4.0%	2002
2003	98.9%	5%	15%	118.9%	0.1%	15%	134%	50%	184%	-	2.0% p.a.	2.0% <sup>(2)</sup>	4.0%	1.5%	4.0%	2003
2004	98.9%	5%	15%	118.9%	0.1%	15%	134%	50%	184%	-	1.5% p.a.	1.5% <sup>(2)</sup>	3.5%	1.0%	3.5%	2004
2005	99%	5%	15%	119%	-	15%	134%	50%	184%	-	1.5% p.a.	1.5% <sup>(2)</sup>	5.5%	1.0%	3.5%	2005
2006	99%	5%	15%	119%	-	15%	134%	50%	184%	-	1.5% p.a.	1.5% <sup>(2)</sup>	5.5%	1.0%	3.5%	2006
2007	99%	5%	15%	119%	-	15%	134%	50%	184%	-	1.5% p.a.	1.5% <sup>(2)</sup>	5.5%	1.0%	3.5%	2007
2008	94%	5%	15%	114%	-	15%	129%	50%	179%	-	2.0% p.a.	2.0% <sup>(2)</sup>	6.0%	1.5%	4.0%	2008
2009	94%	5%	15%	114%	-	15%	129%	50%	179%	-	2.0% p.a.	2.0% <sup>(2)</sup>	6.0%	1.5%	4.0%	2009
2010	94%	5%	15%	114%	-	0%	114%	50%	164%	-	1.5% p.a.	1.5% <sup>(2)</sup>	5.5%	1.0%	3.5%	2010
2011	94%	5%	15%	114%	-	0%	114%	50%	164%	-	1.0% p.a.	1.0% <sup>(2)</sup>	5.0%	1.0%	3.5%	2011
2012	94%	5%	15%	114%	-	0%	114%	50%	164%	-	1.0% p.a.	1.0% <sup>(2)</sup>	5.0%	1.0%	3.0%	2012
2013	94%	5%	15%	114%	-	0%	114%	50%	164%	-	1.0% p.a.	1.0% <sup>(2)</sup>	5.0%	0.25%	3.0%	2013
2014	94%	5%	15%	114%	-	0%	114%	50%	164%			0.5%	5.0%	0.25%	3.0%	2014
2015	94%	5%	15%	114%	-	5%	119%	50%	169%			0.5%	5.5%	0.25%	3.0%	2015
2016	94%	5%	15%	114%	-	5%	119%	50%	169%			0.1%	5.1%	0.25%	3.0%	2016
2017	94%	5%	15%	114%	-	5%	119%	50%	169%			0.1%	5.1%	0.0%	3.0%	2017
2018	94%	5%	15%	114%	-	5%	119%	50%	169%			0.1%	5.1%	0.0%	3.0%	2018
2019	94%	5%	15%	114%	-	5%	119%	50%	169%			0.1%	5.1%	0.0%	3.0%	2019
2020	94%	2%	15%	111%	-	5%	116%	53%	169%			0.1%	5.1%	0.0%	3.0%	2020
2021	108%	2%		110%	-	5%	115%	53%	168%			0.1%	5.1%	0.0%	3.0%	2021
2022	108%	-1%		107%	-	5%	112%	56%	168%			0.1%	5.1%	0.0%	4.0%	2022
2023	107%	-4%		103%	-	6%	109%	59%	168%			0.3%	5.0%	0.0%	4.0%	2023
2024	108%	-7%		101%	-	5%	106%	62%	168%			0.75%	5.0%	1.25%	4.75%	2024
2025	108%	-3%		105%	-	4%	109%	58%	167%			0.75%	5.0%	0.75%	4.5%	2025

<sup>1)</sup> Spitalsteuer (§ 22 SpiG; SAR 332.100) wurde per 01.01.2021 abgeschafft und in die ordentliche Kantonssteuer integriert

<sup>2)</sup> vor 2014 Vergütungszins