

2021 fiscal equalization between the Confederation and the cantons

Review of data processing by cantonal and federal offices

Key facts

The total volume of fiscal equalization (NFE) for 2021 is CHF 5,216 million, representing a year-on-year decrease of 1.2% (CHF 5,282 million). This decline is the result of the partial legislative revision that entered into force on 1 January 2020, which changed the calculation of the financing allocated to the financially weak cantons and in the division of the funds paid in by the Confederation and the financially strong cantons. Temporary mitigation measures in favour of financially weak cantons will also allow the payment of an amount of CHF 80 million in 2021.

Significant corrections in the cantonal tax data...

In 2020, the Swiss Federal Audit Office (SFAO) examined the tax data in the cantons of Bern, Jura, Ticino, Uri, Vaud and Valais. Overall, and considering the cantons examined in the past, there are significant disparities in the cantons' quality assurance processes. Specific improvements could be made.

The SFAO found that the cantons of Bern and Ticino had not made use of the possibility of declaring legal entities with special tax status as definitively taxed. These cantons finally made a corrective declaration affecting their resource potential of CHF 336.8 million (Bern) and CHF 259.7 million (Ticino).

... and status quo in the federal offices

The fiscal equalization processes and internal control systems of the federal offices are effective. The SFAO did not find any errors in data processing or in the calculation of the 2021 equalization amounts. The SFAO also followed up on outstanding recommendations to the federal offices.

In the Federal Tax Administration, the project to further automate processes, recommended by the SFAO since 2012, is taking a long time to come to fruition. Its implementation is expected in 2022 at the earliest.

At the Federal Statistical Office, steps in line with the two outstanding recommendations have been taken. These include launching a project to modernise the statistics on social assistance recipients and adapting the data delivery approach.

As for the Federal Finance Administration, the updating of the process for managing changes in the calculation application will not begin until 2021.

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