

2022 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 2022 is CHF 5,305 million, representing a year-on-year increase of 1.7% (CHF 5,215 million). This increase 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 the division of the funds paid in by the Confederation and the financially strong cantons. Temporary mitigation measures totalling around CHF 200 million will also be paid out to the financially weak cantons in 2022.

Significant corrections in the cantonal tax data...

In 2021, the Swiss Federal Audit Office (SFAO) examined the tax data in the cantons of Appenzell Innerrhoden, Basel Stadt, Glarus, Lucerne, Solothurn, Thurgau and Zug. 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's audits revealed errors amounting to a gross cumulative total of CHF 195.9 million in the resource potential for 2018 in the cantons of Basel Stadt, Thurgau and Solothurn. These significant errors have been corrected.

... and movement 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 2022 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, was launched and the cantons were officially informed in February 2021. Implementation is planned for 2022.

One outstanding recommendation at the Federal Statistical Office relates to a project to modernise the statistics on social assistance recipients. Steps in this direction have been taken and the project is at the design stage.

As for the Federal Finance Administration, the updating of the process for managing changes in the calculation application began in 2021 and will be completed in 2022.

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