

## AUDIT

# 2026 fiscal equalization between the Confederation and the cantons

Audit of data processing by cantonal and federal units

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## KEY FACTS

In 2026, the total volume of fiscal equalization will reach CHF 6.4 billion, which is CHF 227 million more than in 2025. The Confederation will bear a burden of CHF 4.3 billion, and the financially strong cantons CHF 2.1 billion.

Each year, in accordance with its statutory mandate, the Swiss Federal Audit Office (SFAO) reviews the calculation of fiscal equalization and the data provided for this purpose by the cantons and the federal units concerned. In March 2025, the SFAO examined the tax data of the cantons of Lucerne, Schaffhausen, Thurgau and Vaud in greater detail. Between April and July 2025, the SFAO checked the data and the calculations carried out by the Federal Tax Administration (FTA), the Federal Finance Administration (FFA) and the Federal Statistical Office (FSO).

The SFAO identified several anomalies in the cantonal data, three of which were corrected in two cantons. The review of the federal units did not reveal any material anomalies, but it did make it possible to identify practices that were inconsistent with the regulations in force, measures to improve quality and ways to simplify the process.

## Material anomalies in the cantons of Thurgau and Vaud

In the canton of Thurgau, two anomalies concerning the income and wealth of individuals reduced the amount to be received by the canton in 2026 by around CHF 8 million when compared with the initial notification. The canton of Vaud, meanwhile, overestimated its potential associated with the wealth of individuals, which increased the amount to be received in 2026 by around CHF 1 million. When these corrections are factored into the calculation of fiscal equalization, the Confederation will pay CHF 6 million less and the financially strong cantons CHF 4 million less.

## Clarification of the rules by the technical group

The SFAO found that the definition of resource potential in the case of provisional tax assessments was applied differently by the four cantons examined. It also found that the threshold at which an anomaly is considered material was inconsistent between the indicators.

As a result, the technical group responsible for quality assurance, made up of an equal number of federal and cantonal representatives, has clarified the rules and harmonised the materiality thresholds. The SFAO will be able to refer to these in its future audits. Furthermore, seventeen other potential anomalies that were found are not considered material or do not require correction.

## The importance of tax data deserves special attention

The FTA collects tax data from the cantons. This tax data is the most important data in the equalization process and needs to be examined. The SFAO believes that the FTA should investigate and document in greater detail potentially inconsistent data provided by the cantons.

Income arising from 2nd and 3rd pillar withdrawals is not included in the calculation of fiscal equalization, even though it has become increasingly substantial over the years. This exclusion does not appear to be justified in either legal or economic terms. Taking it into account for 2026 would reduce the equalization payments by around CHF 100 million. The SFAO recommends that the FFA should clarify the possibility of factoring it in.