



## KANTONALE STEUERVERWALTUNG ZUG

1995-1998

## Steuerbelastung juristische Personen für Kantons- und Gemeindesteuern

Telefon 041 / 728 33 11, Fax 041 / 728 39 79

| Gemeinde Zug        |                 | 1995            |  | 1996            |  | 1997            |  | 1998            |  |
|---------------------|-----------------|-----------------|--|-----------------|--|-----------------|--|-----------------|--|
| Kanton:             |                 | 82.000%         |  | 82.000%         |  | 82.000%         |  | 82.000%         |  |
| EG:                 |                 | 75.000%         |  | 75.000%         |  | 75.000%         |  | 75.000%         |  |
| KKG:                | 78.50 % v. 13 % | 10.205%         |  | 10.205%         |  | 9.420%          |  | 9.420%          |  |
| PKG:                | 21.50 % v. 15 % | <u>3.225%</u>   |  | <u>3.225%</u>   |  | <u>2.795%</u>   |  | <u>2.795%</u>   |  |
| Steuerfuss total    |                 | <u>170.430%</u> |  | <u>170.430%</u> |  | <u>169.215%</u> |  | <u>169.215%</u> |  |
| RG: mind.           | 3.5%            | 5.965%          |  | 5.965%          |  | 5.923%          |  | 5.923%          |  |
| max.                | 7%              | 11.930%         |  | 11.930%         |  | 11.845%         |  | 11.845%         |  |
| Kap.:               | 1.5‰            | 2.556‰          |  | 2.556‰          |  | 2.538‰          |  | 2.538‰          |  |
| Gemeinde Oberägeri  |                 | 1995            |  | 1996            |  | 1997            |  | 1998            |  |
| Kanton:             |                 | 82.000%         |  | 82.000%         |  | 82.000%         |  | 82.000%         |  |
| EG:                 |                 | 86.000%         |  | 86.000%         |  | 81.000%         |  | 77.000%         |  |
| KKG:                | 78.71 % v. 18 % | 14.168%         |  | 13.381%         |  | 13.381%         |  | 11.807%         |  |
| PKG:                | 21.29 % v. 15 % | <u>3.194%</u>   |  | <u>3.194%</u>   |  | <u>2.768%</u>   |  | <u>2.768%</u>   |  |
| Steuerfuss total    |                 | <u>185.362%</u> |  | <u>184.575%</u> |  | <u>179.149%</u> |  | <u>173.575%</u> |  |
| RG: mind.           | 3.5%            | 6.488%          |  | 6.460%          |  | 6.270%          |  | 6.075%          |  |
| max.                | 7%              | 12.975%         |  | 12.920%         |  | 12.540%         |  | 12.150%         |  |
| Kap.:               | 1.5‰            | 2.780‰          |  | 2.769‰          |  | 2.687‰          |  | 2.604‰          |  |
| Gemeinde Unterägeri |                 | 1995            |  | 1996            |  | 1997            |  | 1998            |  |
| Kanton:             |                 | 82.000%         |  | 82.000%         |  | 82.000%         |  | 82.000%         |  |
| EG:                 |                 | 87.000%         |  | 82.000%         |  | 80.000%         |  | 85.000%         |  |
| KKG:                | 80.77 % v. 14 % | 11.308%         |  | 11.308%         |  | 12.116%         |  | 12.923%         |  |
| PKG:                | 19.23 % v. 15 % | <u>2.885%</u>   |  | <u>2.885%</u>   |  | <u>2.500%</u>   |  | <u>2.500%</u>   |  |
| Steuerfuss total    |                 | <u>183.193%</u> |  | <u>178.193%</u> |  | <u>176.616%</u> |  | <u>182.423%</u> |  |
| RG: mind.           | 3.5%            | 6.412%          |  | 6.236%          |  | 6.182%          |  | 6.385%          |  |
| max.                | 7%              | 12.824%         |  | 12.474%         |  | 12.363%         |  | 12.770%         |  |
| Kap.:               | 1.5‰            | 2.748‰          |  | 2.672‰          |  | 2.650‰          |  | 2.736‰          |  |



## KANTONALE STEUERVERWALTUNG ZUG

## Steuerbelastung juristische Personen für Kantons- und Gemeindesteuern

TELEFON 041 / 728 33 11, FAX 041 / 728 39 79

| Gemeinde Menzingen   |      |                 | 1995                 |      |                 | 1996                 |      |                 | 1997                 |      |                 | 1998                 |      |                 |
|----------------------|------|-----------------|----------------------|------|-----------------|----------------------|------|-----------------|----------------------|------|-----------------|----------------------|------|-----------------|
| Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         |
| EG:                  |      | 82.000%         | EG:                  |      | 82.000%         | EG:                  |      | 82.000%         | EG:                  |      | 82.000%         | EG:                  |      | 82.000%         |
| KKG: 86.86 % v. 17 % |      | 14.766%         | KKG: 86.86 % v. 17 % |      | 14.766%         | KKG: 86.86 % v. 17 % |      | 14.766%         | KKG: 86.86 % v. 17 % |      | 14.766%         | KKG: 86.86 % v. 17 % |      | 14.766%         |
| PKG: 13.14 % v. 15 % |      | <u>1.971%</u>   | PKG: 13.14 % v. 15 % |      | <u>1.971%</u>   | PKG: 13.14 % v. 13 % |      | <u>1.708%</u>   | PKG: 13.14 % v. 13 % |      | <u>1.708%</u>   | PKG: 13.14 % v. 13 % |      | <u>1.708%</u>   |
| Steuerfuss total     |      | <u>180.737%</u> | Steuerfuss total     |      | <u>180.737%</u> | Steuerfuss total     |      | <u>180.474%</u> | Steuerfuss total     |      | <u>180.474%</u> | Steuerfuss total     |      | <u>180.474%</u> |
| RG: mind.            | 3.5% | 6.326%          | RG: mind.            | 3.5% | 6.326%          | RG: mind.            | 3.5% | 6.317%          | RG: mind.            | 3.5% | 6.317%          | RG: mind.            | 3.5% | 6.317%          |
| max.                 | 7%   | 12.652%         | max.                 | 7%   | 12.652%         | max.                 | 7%   | 12.633%         | max.                 | 7%   | 12.633%         | max.                 | 7%   | 12.633%         |
| Kap.:                | 1.5‰ | 2.711‰          | Kap.:                | 1.5‰ | 2.711‰          | Kap.:                | 1.5‰ | 2.707‰          | Kap.:                | 1.5‰ | 2.707‰          | Kap.:                | 1.5‰ | 2.707‰          |
| Gemeinde Baar        |      |                 | 1995                 |      |                 | 1996                 |      |                 | 1997                 |      |                 | 1998                 |      |                 |
| Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         |
| EG:                  |      | 76.000%         | EG:                  |      | 76.000%         | EG:                  |      | 76.000%         | EG:                  |      | 76.000%         | EG:                  |      | 75.000%         |
| KKG: 80.28 % v. 12 % |      | 9.634%          | KKG: 80.28 % v. 12 % |      | 9.634%          | KKG: 80.28 % v. 12 % |      | 9.634%          | KKG: 80.28 % v. 12 % |      | 9.634%          | KKG: 80.28 % v. 12 % |      | 9.634%          |
| PKG: 19.72 % v. 15 % |      | <u>2.958%</u>   | PKG: 19.72 % v. 15 % |      | <u>2.958%</u>   | PKG: 19.72 % v. 13 % |      | <u>2.564%</u>   | PKG: 19.72 % v. 13 % |      | <u>2.564%</u>   | PKG: 19.72 % v. 13 % |      | <u>2.564%</u>   |
| Steuerfuss total     |      | <u>170.592%</u> | Steuerfuss total     |      | <u>170.592%</u> | Steuerfuss total     |      | <u>170.198%</u> | Steuerfuss total     |      | <u>170.198%</u> | Steuerfuss total     |      | <u>169.198%</u> |
| RG: mind.            | 3.5% | 5.971%          | RG: mind.            | 3.5% | 5.971%          | RG: mind.            | 3.5% | 5.957%          | RG: mind.            | 3.5% | 5.922%          | RG: mind.            | 3.5% | 5.922%          |
| max.                 | 7%   | 11.941%         | max.                 | 7%   | 11.941%         | max.                 | 7%   | 11.914%         | max.                 | 7%   | 11.844%         | max.                 | 7%   | 11.844%         |
| Kap.:                | 1.5‰ | 2.559‰          | Kap.:                | 1.5‰ | 2.559‰          | Kap.:                | 1.5‰ | 2.553‰          | Kap.:                | 1.5‰ | 2.538‰          | Kap.:                | 1.5‰ | 2.538‰          |
| Gemeinde Cham        |      |                 | 1995                 |      |                 | 1996                 |      |                 | 1997                 |      |                 | 1998                 |      |                 |
| Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         |
| EG:                  |      | 84.000%         | EG:                  |      | 84.000%         | EG:                  |      | 84.000%         | EG:                  |      | 84.000%         | EG:                  |      | 84.000%         |
| KKG: 78.66 % v. 15 % |      | 11.799%         | KKG: 78.66 % v. 14 % |      | 11.013%         | KKG: 78.66 % v. 13 % |      | 10.226%         | KKG: 78.66 % v. 13 % |      | 10.226%         | KKG: 78.66 % v. 13 % |      | 10.226%         |
| PKG: 21.34 % v. 15 % |      | <u>3.201%</u>   | PKG: 21.34 % v. 15 % |      | <u>3.201%</u>   | PKG: 21.34 % v. 13 % |      | <u>2.774%</u>   | PKG: 21.34 % v. 13 % |      | <u>2.774%</u>   | PKG: 21.34 % v. 13 % |      | <u>2.774%</u>   |
| Steuerfuss total     |      | <u>181.000%</u> | Steuerfuss total     |      | <u>180.214%</u> | Steuerfuss total     |      | <u>179.000%</u> | Steuerfuss total     |      | <u>179.000%</u> | Steuerfuss total     |      | <u>179.000%</u> |
| RG: mind.            | 3.5% | 6.335%          | RG: mind.            | 3.5% | 6.307%          | RG: mind.            | 3.5% | 6.265%          | RG: mind.            | 3.5% | 6.265%          | RG: mind.            | 3.5% | 6.265%          |
| max.                 | 7%   | 12.670%         | max.                 | 7%   | 12.615%         | max.                 | 7%   | 12.530%         | max.                 | 7%   | 12.530%         | max.                 | 7%   | 12.530%         |
| Kap.:                | 1.5‰ | 2.715‰          | Kap.:                | 1.5‰ | 2.704‰          | Kap.:                | 1.5‰ | 2.685‰          | Kap.:                | 1.5‰ | 2.685‰          | Kap.:                | 1.5‰ | 2.685‰          |



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## Steuerbelastung juristische Personen für Kantons- und Gemeindesteuern

TELEFON 041 / 728 33 11, FAX 041 / 728 39 79

| Gemeinde Hünenberg   |                 |                 | 1995             |                 |                 | 1996             |                 |                 | 1997             |                 |                 | 1998             |                 |                 |
|----------------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| Kanton:              |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         |
| EG:                  |                 | 75.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         |
| KKG:                 | 75.83 % v. 15 % | 11.375%         | KKG:             | 75.83 % v. 14 % | 10.616%         | KKG:             | 75.83 % v. 13 % | 9.858%          | KKG:             | 75.83 % v. 13 % | 9.858%          | KKG:             | 75.83 % v. 13 % | 9.858%          |
| PKG:                 | 24.17 % v. 15 % | <u>3.626%</u>   | PKG:             | 24.17 % v. 15 % | <u>3.626%</u>   | PKG:             | 24.17 % v. 13 % | <u>3.142%</u>   | PKG:             | 24.17 % v. 13 % | <u>3.142%</u>   | PKG:             | 24.17 % v. 13 % | <u>3.142%</u>   |
| Steuerfuss total     |                 | <u>172.001%</u> | Steuerfuss total |                 | <u>171.242%</u> | Steuerfuss total |                 | <u>170.000%</u> | Steuerfuss total |                 | <u>170.000%</u> | Steuerfuss total |                 | <u>170.000%</u> |
| RG: mind.            | 3.5%            | 6.020%          | RG: mind.        | 3.5%            | 5.993%          | RG: mind.        | 3.5%            | 5.950%          | RG: mind.        | 3.5%            | 5.950%          | RG: mind.        | 3.5%            | 5.950%          |
| max.                 | 7%              | 12.040%         | max.             | 7%              | 11.987%         | max.             | 7%              | 11.900%         | max.             | 7%              | 11.900%         | max.             | 7%              | 11.900%         |
| Kap.:                | 1.5‰            | 2.580‰          | Kap.:            | 1.5‰            | 2.568‰          | Kap.:            | 1.5‰            | 2.550‰          | Kap.:            | 1.5‰            | 2.550‰          | Kap.:            | 1.5‰            | 2.550‰          |
| Gemeinde Steinhausen |                 |                 | 1995             |                 |                 | 1996             |                 |                 | 1997             |                 |                 | 1998             |                 |                 |
| Kanton:              |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         |
| EG:                  |                 | 75.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         |
| KKG:                 | 75.19 % v. 16 % | 12.031%         | KKG:             | 75.19 % v. 16 % | 12.031%         | KKG:             | 75.19 % v. 16 % | 12.030%         | KKG:             | 75.19 % v. 16 % | 12.030%         | KKG:             | 75.19 % v. 16 % | 12.030%         |
| PKG:                 | 24.81 % v. 15 % | <u>3.722%</u>   | PKG:             | 24.81 % v. 15 % | <u>3.722%</u>   | PKG:             | 24.81 % v. 13 % | <u>3.225%</u>   | PKG:             | 24.81 % v. 13 % | <u>3.225%</u>   | PKG:             | 24.81 % v. 13 % | <u>3.225%</u>   |
| Steuerfuss total     |                 | <u>172.753%</u> | Steuerfuss total |                 | <u>172.753%</u> | Steuerfuss total |                 | <u>172.255%</u> | Steuerfuss total |                 | <u>172.255%</u> | Steuerfuss total |                 | <u>172.255%</u> |
| RG: mind.            | 3.5%            | 6.046%          | RG: mind.        | 3.5%            | 6.046%          | RG: mind.        | 3.5%            | 6.029%          | RG: mind.        | 3.5%            | 6.029%          | RG: mind.        | 3.5%            | 6.029%          |
| max.                 | 7%              | 12.093%         | max.             | 7%              | 12.093%         | max.             | 7%              | 12.058%         | max.             | 7%              | 12.058%         | max.             | 7%              | 12.058%         |
| Kap.:                | 1.5‰            | 2.592‰          | Kap.:            | 1.5‰            | 2.592‰          | Kap.:            | 1.5‰            | 2.584‰          | Kap.:            | 1.5‰            | 2.584‰          | Kap.:            | 1.5‰            | 2.584‰          |
| Gemeinde Risch       |                 |                 | 1995             |                 |                 | 1996             |                 |                 | 1997             |                 |                 | 1998             |                 |                 |
| Kanton:              |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         | Kanton:          |                 | 82.000%         |
| EG:                  |                 | 86.000%         | EG:              |                 | 82.000%         | EG:              |                 | 77.000%         | EG:              |                 | 75.000%         | EG:              |                 | 75.000%         |
| KKG:                 | 82.27 % v. 17 % | 13.986%         | KKG:             | 82.27 % v. 17 % | 13.986%         | KKG:             | 82.27 % v. 17 % | 13.986%         | KKG:             | 82.27 % v. 15 % | 12.340%         | KKG:             | 82.27 % v. 15 % | 12.340%         |
| PKG:                 | 17.73 % v. 15 % | <u>2.660%</u>   | PKG:             | 17.73 % v. 15 % | <u>2.660%</u>   | PKG:             | 17.73 % v. 13 % | <u>2.305%</u>   | PKG:             | 17.73 % v. 13 % | <u>2.305%</u>   | PKG:             | 17.73 % v. 13 % | <u>2.305%</u>   |
| Steuerfuss total     |                 | <u>184.646%</u> | Steuerfuss total |                 | <u>180.646%</u> | Steuerfuss total |                 | <u>175.291%</u> | Steuerfuss total |                 | <u>171.645%</u> | Steuerfuss total |                 | <u>171.645%</u> |
| RG: mind.            | 3.5%            | 6.463%          | RG: mind.        | 3.5%            | 6.323%          | RG: mind.        | 3.5%            | 6.135%          | RG: mind.        | 3.5%            | 6.008%          | RG: mind.        | 3.5%            | 6.008%          |
| max.                 | 7%              | 12.925%         | max.             | 7%              | 12.645%         | max.             | 7%              | 12.270%         | max.             | 7%              | 12.016%         | max.             | 7%              | 12.016%         |
| Kap.:                | 1.5‰            | 2.770‰          | Kap.:            | 1.5‰            | 2.710‰          | Kap.:            | 1.5‰            | 2.629‰          | Kap.:            | 1.5‰            | 2.575‰          | Kap.:            | 1.5‰            | 2.575‰          |



## KANTONALE STEUERVERWALTUNG ZUG

## Steuerbelastung juristische Personen für Kantons- und Gemeindesteuern

TELEFON 041 / 728 33 11, FAX 041 / 728 39 79

| Gemeinde Walchwil    |      |                 | 1995                 |      |                 | 1996                 |      |                 | 1997                 |      |                 | 1998                 |      |                 |
|----------------------|------|-----------------|----------------------|------|-----------------|----------------------|------|-----------------|----------------------|------|-----------------|----------------------|------|-----------------|
| Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         |
| EG:                  |      | 84.000%         | EG:                  |      | 79.000%         | EG:                  |      | 77.000%         | EG:                  |      | 77.000%         | EG:                  |      | 77.000%         |
| KKG: 77.94 % v. 16 % |      | 12.470%         | KKG: 77.94 % v. 16 % |      | 12.470%         | KKG: 77.94 % v. 16 % |      | 12.470%         | KKG: 77.94 % v. 16 % |      | 12.470%         | KKG: 77.94 % v. 16 % |      | 12.470%         |
| PKG: 22.06 % v. 15 % |      | <u>3.309%</u>   | PKG: 22.06 % v. 15 % |      | <u>3.309%</u>   | PKG: 22.06 % v. 13 % |      | <u>2.868%</u>   | PKG: 22.06 % v. 13 % |      | <u>2.868%</u>   | PKG: 22.06 % v. 13 % |      | <u>2.868%</u>   |
| Steuerfuss total     |      | <u>181.779%</u> | Steuerfuss total     |      | <u>176.779%</u> | Steuerfuss total     |      | <u>174.338%</u> | Steuerfuss total     |      | <u>174.338%</u> | Steuerfuss total     |      | <u>174.338%</u> |
| RG: mind.            | 3.5% | 6.362%          | RG: mind.            | 3.5% | 6.187%          | RG: mind.            | 3.5% | 6.102%          | RG: mind.            | 3.5% | 6.102%          | RG: mind.            | 3.5% | 6.102%          |
| max.                 | 7%   | 12.725%         | max.                 | 7%   | 12.375%         | max.                 | 7%   | 12.204%         | max.                 | 7%   | 12.204%         | max.                 | 7%   | 12.204%         |
| Kap.:                | 1.5‰ | 2.727‰          | Kap.:                | 1.5‰ | 2.651‰          | Kap.:                | 1.5‰ | 2.615‰          | Kap.:                | 1.5‰ | 2.615‰          | Kap.:                | 1.5‰ | 2.615‰          |
| Gemeinde Neuheim     |      |                 | 1995                 |      |                 | 1996                 |      |                 | 1997                 |      |                 | 1998                 |      |                 |
| Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         | Kanton:              |      | 82.000%         |
| EG:                  |      | 77.000%         | EG:                  |      | 77.000%         | EG:                  |      | 77.000%         | EG:                  |      | 77.000%         | EG:                  |      | 77.000%         |
| KKG: 81.56 % v. 14 % |      | 11.418%         | KKG: 81.56 % v. 14 % |      | 11.418%         | KKG: 81.56 % v. 15 % |      | 12.234%         | KKG: 81.56 % v. 15 % |      | 12.234%         | KKG: 81.56 % v. 15 % |      | 12.234%         |
| PKG: 18.44 % v. 15 % |      | <u>2.766%</u>   | PKG: 18.44 % v. 15 % |      | <u>2.766%</u>   | PKG: 18.44 % v. 13 % |      | <u>2.397%</u>   | PKG: 18.44 % v. 13 % |      | <u>2.397%</u>   | PKG: 18.44 % v. 13 % |      | <u>2.397%</u>   |
| Steuerfuss total     |      | <u>173.184%</u> | Steuerfuss total     |      | <u>173.184%</u> | Steuerfuss total     |      | <u>173.631%</u> | Steuerfuss total     |      | <u>173.631%</u> | Steuerfuss total     |      | <u>173.631%</u> |
| RG: mind.            | 3.5% | 6.061%          | RG: mind.            | 3.5% | 6.061%          | RG: mind.            | 3.5% | 6.077%          | RG: mind.            | 3.5% | 6.077%          | RG: mind.            | 3.5% | 6.077%          |
| max.                 | 7%   | 12.123%         | max.                 | 7%   | 12.123%         | max.                 | 7%   | 12.154%         | max.                 | 7%   | 12.154%         | max.                 | 7%   | 12.154%         |
| Kap.:                | 1.5‰ | 2.598‰          | Kap.:                | 1.5‰ | 2.598‰          | Kap.:                | 1.5‰ | 2.604‰          | Kap.:                | 1.5‰ | 2.604‰          | Kap.:                | 1.5‰ | 2.604‰          |