



KANTONALE STEUERVERWALTUNG ZUG

Steuerbelastung juristische Personen für Kantons- und Gemeindesteuern

1999 - 2002

Telefon 041 / 728 26 11, Fax 041 / 728 26 96

Gemeinde Zug (01)		1999	2000		2001		2002			
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%		
EG:		73.000%	EG:	70.000%	EG:	65.000%	EG:	65.000%		
KKG: 78.50% v. 12%		9.420%	KKG: 78.50% v. 12%	9.420%	KKG: 78.50% v. 10%	7.850%	KKG: 78.50% v. 10%	7.850%		
PKG: 21.50% v. 12%		<u>2.580%</u>	PKG: 21.50% v. 11%	<u>2.365%</u>	PKG: 21.50% v. 11%	<u>2.365%</u>	PKG: 21.50% v. 10%	<u>2.150%</u>		
Steuerfuss total		<u>167.000%</u>	Steuerfuss total	<u>163.785%</u>	Steuerfuss total	<u>157.215%</u>	Steuerfuss total	<u>157.000%</u>		
RG: mind.	3.5%	5.845%	RG: mind.	3.5%	RG: bis 100'000	4%	6.289%	RG: bis 100'000	4%	6.280%
max.	7%	11.690%	max.	7%	ab 100'000	7%	11.005%	ab 100'000	7%	10.990%
Kap.:	1.5%	2.505%	Kap.:	1.5%	0.5%	0.786%	Kap.:	0.5%	0.785%	
Gemeinde Oberägeri (02)		1999	2000		2001		2002			
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%		
EG:		77.000%	EG:	73.000%	EG:	75.000%	EG:	75.000%		
KKG: 78.71% v. 15%		11.807%	KKG: 78.71% v. 15%	11.807%	KKG: 78.71% v. 14%	11.019%	KKG: 78.71% v. 14%	11.019%		
PKG: 21.29% v. 12%		<u>2.555%</u>	PKG: 21.29% v. 11%	<u>2.342%</u>	PKG: 21.29% v. 11%	<u>2.342%</u>	PKG: 21.29% v. 10%	<u>2.129%</u>		
Steuerfuss total		<u>173.362%</u>	Steuerfuss total	<u>169.149%</u>	Steuerfuss total	<u>170.361%</u>	Steuerfuss total	<u>170.148%</u>		
RG: mind.	3.5%	6.068%	RG: mind.	3.5%	RG: bis 100'000	4%	6.814%	RG: bis 100'000	4%	6.806%
max.	7%	12.135%	max.	7%	ab 100'000	7%	11.925%	ab 100'000	7%	11.910%
Kap.:	1.5%	2.600%	Kap.:	1.5%	0.5%	0.852%	Kap.:	0.5%	0.851%	
Gemeinde Unterägeri (03)		1999	2000		2001		2002			
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%		
EG:		85.000%	EG:	81.000%	EG:	79.000%	EG:	75.000%		
KKG: 80.77% v. 16%		12.923%	KKG: 80.77% v. 15%	12.116%	KKG: 80.77% v. 14%	11.308%	KKG: 80.77% v. 14%	11.308%		
PKG: 19.23% v. 12%		<u>2.308%</u>	PKG: 19.23% v. 11%	<u>2.115%</u>	PKG: 19.23% v. 11%	<u>2.115%</u>	PKG: 19.23% v. 10%	<u>1.923%</u>		
Steuerfuss total		<u>182.231%</u>	Steuerfuss total	<u>177.231%</u>	Steuerfuss total	<u>174.423%</u>	Steuerfuss total	<u>170.231%</u>		
RG: mind.	3.5%	6.378%	RG: mind.	3.5%	RG: bis 100'000	4%	6.977%	RG: bis 100'000	4%	6.809%
max.	7%	12.756%	max.	7%	ab 100'000	7%	12.210%	ab 100'000	7%	11.916%
Kap.:	1.5%	2.733%	Kap.:	1.5%	0.5%	0.872%	Kap.:	0.5%	0.851%	



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Gemeinde Menzingen (C)		1999	2000		2001		2002	
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%
EG:		82.000%	EG:	79.000%	EG:	79.000%	EG:	77.000%
KKG: 86.86% v. 17%		14.766%	KKG: 86.86% v. 16%	13.898%	KKG: 86.86% v. 15%	13.029%	KKG: 86.86% v. 15%	13.029%
PKG: 13.14% v. 12%		<u>1.577%</u>	PKG: 13.14% v. 11%	<u>1.445%</u>	PKG: 13.14% v. 11%	<u>1.445%</u>	PKG: 13.14% v. 10%	<u>1.314%</u>
Steuerfuss total		<u>180.343%</u>	Steuerfuss total	<u>176.343%</u>	Steuerfuss total	<u>175.474%</u>	Steuerfuss total	<u>173.343%</u>
RG: mind.	3.5%	6.312%	RG: mind.	3.5%	6.172%	RG: bis 100'000	4%	7.019%
max.	7%	12.624%	max.	7%	12.344%	ab 100'000	7%	12.283%
Kap.:	1.5%	2.705%	Kap.:	1.5%	2.645%	Kap.:	0.5%	0.877%
Gemeinde Baar (05)		1999	2000		2001		2002	
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%
EG:		75.000%	EG:	73.000%	EG:	70.000%	EG:	70.000%
KKG: 80.28% v. 9.9%		7.948%	KKG: 80.28% v. 9.9%	7.948%	KKG: 80.28% v. 9.9%	7.948%	KKG: 80.28% v. 9.9%	7.948%
PKG: 19.72% v. 12%		<u>2.366%</u>	PKG: 19.72% v. 11%	<u>2.169%</u>	PKG: 19.72% v. 11%	<u>2.169%</u>	PKG: 19.72% v. 10%	<u>1.972%</u>
Steuerfuss total		<u>167.314%</u>	Steuerfuss total	<u>165.117%</u>	Steuerfuss total	<u>162.117%</u>	Steuerfuss total	<u>161.920%</u>
RG: mind.	3.5%	5.856%	RG: mind.	3.5%	5.779%	RG: bis 100'000	4%	6.485%
max.	7%	11.712%	max.	7%	11.558%	ab 100'000	7%	11.348%
Kap.:	1.5%	2.510%	Kap.:	1.5%	2.477%	Kap.:	0.5%	0.811%
Gemeinde Cham (06)		1999	2000		2001		2002	
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%
EG:		84.000%	EG:	84.000%	EG:	79.000%	EG:	76.000%
KKG: 78.66% v. 13%		10.226%	KKG: 78.66% v. 9.9%	7.787%	KKG: 78.66% v. 11%	8.653%	KKG: 78.66% v. 12%	9.439%
PKG: 21.34% v. 12%		<u>2.561%</u>	PKG: 21.34% v. 11%	<u>2.347%</u>	PKG: 21.34% v. 11%	<u>2.347%</u>	PKG: 21.34% v. 10%	<u>2.134%</u>
Steuerfuss total		<u>178.787%</u>	Steuerfuss total	<u>176.134%</u>	Steuerfuss total	<u>172.000%</u>	Steuerfuss total	<u>169.573%</u>
RG: mind.	3.5%	6.258%	RG: mind.	3.5%	6.165%	RG: bis 100'000	4%	6.880%
max.	7%	12.515%	max.	7%	12.329%	ab 100'000	7%	12.040%
Kap.:	1.5%	2.682%	Kap.:	1.5%	2.642%	Kap.:	0.5%	0.860%



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Gemeinde Hünenberg (C		1999	2000		2001		2002	
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%
EG:		75.000%	EG:	73.000%	EG:	70.000%	EG:	66.000%
KKG: 75.83% v. 13%		9.858%	KKG: 75.83% v. 9.9%	7.507%	KKG: 75.83% v. 11%	8.341%	KKG: 75.83% v. 12%	9.100%
PKG: 24.17% v. 12%		<u>2.900%</u>	PKG: 24.17% v. 11%	<u>2.659%</u>	PKG: 24.17% v. 11%	<u>2.659%</u>	PKG: 24.17% v. 10%	<u>2.417%</u>
Steuerfuss total		<u>169.758%</u>	Steuerfuss total	<u>165.166%</u>	Steuerfuss total	<u>163.000%</u>	Steuerfuss total	<u>159.517%</u>
RG: mind.	3.5%	5.942%	RG: mind.	3.5%	5.781%	RG: bis 100'000	4%	6.520%
max.	7%	11.883%	max.	7%	11.562%	ab 100'000	7%	11.410%
Kap.:	1.5%	2.546%	Kap.:	1.5%	2.477%	Kap.:	0.5%	0.815%
Gemeinde Steinhausen		1999	2000		2001		2002	
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%
EG:		75.000%	EG:	73.000%	EG:	70.000%	EG:	65.000%
KKG: 75.19% v. 15%		11.279%	KKG: 75.19% v. 15%	11.279%	KKG: 75.19% v. 15%	11.279%	KKG: 75.19% v. 14%	10.527%
PKG: 24.81% v. 12%		<u>2.977%</u>	PKG: 24.81% v. 11%	<u>2.729%</u>	PKG: 24.81% v. 11%	<u>2.729%</u>	PKG: 24.81% v. 10%	<u>2.481%</u>
Steuerfuss total		<u>171.256%</u>	Steuerfuss total	<u>169.008%</u>	Steuerfuss total	<u>166.008%</u>	Steuerfuss total	<u>160.008%</u>
RG: mind.	3.5%	5.994%	RG: mind.	3.5%	5.915%	RG: bis 100'000	4%	6.640%
max.	7%	11.988%	max.	7%	11.831%	ab 100'000	7%	11.621%
Kap.:	1.5%	2.569%	Kap.:	1.5%	2.535%	Kap.:	0.5%	0.830%
Gemeinde Risch (09)		1999	2000		2001		2002	
Kanton:		82.000%	Kanton:	82.000%	Kanton:	82.000%	Kanton:	82.000%
EG:		75.000%	EG:	75.000%	EG:	75.000%	EG:	71.000%
KKG: 82.27% v. 15%		12.340%	KKG: 82.27% v. 15%	12.341%	KKG: 82.27% v. 14.25%	11.723%	KKG: 82.27% v. 13%	10.695%
PKG: 17.73% v. 12%		<u>2.128%</u>	PKG: 17.73% v. 11%	<u>1.950%</u>	PKG: 17.73% v. 11%	<u>1.950%</u>	PKG: 17.73% v. 10%	<u>1.773%</u>
Steuerfuss total		<u>171.468%</u>	Steuerfuss total	<u>171.291%</u>	Steuerfuss total	<u>170.673%</u>	Steuerfuss total	<u>165.468%</u>
RG: mind.	3.5%	6.001%	RG: mind.	3.5%	5.995%	RG: bis 100'000	4%	6.827%
max.	7%	12.003%	max.	7%	11.990%	ab 100'000	7%	11.947%
Kap.:	1.5%	2.572%	Kap.:	1.5%	2.569%	Kap.:	0.5%	0.853%



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Gemeinde Walchwil (10)			1999			2000			2001			2002		
Kanton:		82.000%	Kanton:		82.000%	Kanton:		82.000%	Kanton:		82.000%	Kanton:		82.000%
EG:		77.000%	EG:		75.000%	EG:		70.000%	EG:		68.000%	EG:		68.000%
KKG: 77.94% v. 16%		12.470%	KKG: 77.94% v. 15%		11.691%	KKG: 77.94% v. 15%		11.691%	KKG: 77.94% v. 15%		11.691%	KKG: 77.94% v. 15%		11.691%
PKG: 22.06% v. 12%		<u>2.647%</u>	PKG: 22.06% v. 11%		<u>2.427%</u>	PKG: 22.06% v. 11%		<u>2.427%</u>	PKG: 22.06% v. 11%		<u>2.427%</u>	PKG: 22.06% v. 10%		<u>2.206%</u>
Steuerfuss total		<u>174.117%</u>	Steuerfuss total		<u>171.118%</u>	Steuerfuss total		<u>166.118%</u>	Steuerfuss total		<u>163.897%</u>	Steuerfuss total		<u>163.897%</u>
RG: mind.	3.5%	6.094%	RG: mind.	3.5%	5.989%	RG: bis 100'000	4%	6.645%	RG: bis 100'000	4%	6.556%	RG: bis 100'000	4%	6.556%
max.	7%	12.188%	max.	7%	11.978%	ab 100'000	7%	11.628%	ab 100'000	7%	11.473%	ab 100'000	7%	11.473%
Kap.:	1.5%	2.612%	Kap.:	1.5%	2.567%	Kap.:	0.5%	0.831%	Kap.:	0.5%	0.819%	Kap.:	0.5%	0.819%
Gemeinde Neuheim (11)			1999			2000			2001			2002		
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. 15%		12.234%	KKG: 81.56% v. 15%		12.234%	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. 12%		<u>2.213%</u>	PKG: 18.44% v. 11%		<u>2.028%</u>	PKG: 18.44% v. 11%		<u>2.028%</u>	PKG: 18.44% v. 11%		<u>2.028%</u>	PKG: 18.44% v. 10%		<u>1.844%</u>
Steuerfuss total		<u>173.447%</u>	Steuerfuss total		<u>173.262%</u>	Steuerfuss total		<u>173.262%</u>	Steuerfuss total		<u>173.262%</u>	Steuerfuss total		<u>173.078%</u>
RG: mind.	3.5%	6.071%	RG: mind.	3.5%	6.064%	RG: bis 100'000	4%	6.930%	RG: bis 100'000	4%	6.923%	RG: bis 100'000	4%	6.923%
max.	7%	12.141%	max.	7%	12.128%	ab 100'000	7%	12.128%	ab 100'000	7%	12.115%	ab 100'000	7%	12.115%
Kap.:	1.5%	2.602%	Kap.:	1.5%	2.599%	Kap.:	0.5%	0.866%	Kap.:	0.5%	0.865%	Kap.:	0.5%	0.865%