

Olivier Longchamp, *La politique financière fédérale (1945-1958)*, Editions Antipodes, 2014. www.antipodes.ch

Annexe 11 - Evolution de la charge fiscale

Imposition directe cantonale, communale et fédérale sur divers revenus nominaux - Moyenne des chefs-lieux de cantons

A) Revenus

Charge fiscale d'une personne mariée sans enfants, pour un produit du travail de ... francs
En pourcent

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
5'000.-	4.3%	4.4%	4.8%	4.9%	5.2%	5.0%	5.0%	4.9%	4.7%	4.6%	4.0%	3.6%	3.6%	3.6%	3.5%	3.4%	3.2%	3.1%	3.1%	3.0%	2.9%	2.9%	2.8%	2.8%	2.5%
7'000.-	5.8%	6.0%	6.4%	6.4%	6.9%	6.8%	6.7%	6.5%	6.4%	6.3%	5.9%	5.5%	5.4%	5.4%	5.4%	5.3%	5.0%	4.8%	4.8%	4.7%	4.3%	4.3%	4.2%	4.2%	3.9%
10'000.-	7.7%	7.9%	8.4%	8.5%	9.0%	8.9%	8.8%	8.6%	8.6%	8.6%	8.2%	7.8%	7.7%	7.7%	7.6%	7.0%	6.8%	6.8%	6.8%	6.6%	6.6%	6.4%	6.3%	6.1%	
15'000.-	10.0%	10.2%	10.9%	11.0%	11.9%	11.9%	11.8%	11.6%	11.7%	11.7%	11.2%	10.8%	10.7%	10.8%	10.8%	10.7%	9.9%	9.8%	9.8%	9.3%	9.3%	9.2%	9.1%	8.8%	
25'000.-	12.8%	13.1%	14.2%	14.4%	15.8%	16.2%	16.0%	15.7%	16.2%	16.3%	15.9%	15.3%	15.4%	15.7%	15.6%	15.5%	14.3%	14.1%	14.3%	14.4%	13.6%	13.6%	13.6%	13.0%	
50'000.-	16.5%	16.9%	17.8%	18.0%	20.4%	21.1%	20.9%	20.7%	21.6%	21.8%	23.6%	23.0%	21.4%	21.8%	21.9%	21.8%	20.4%	20.3%	20.6%	20.9%	20.3%	20.3%	20.3%	20.1%	19.5%
100'000.-									26.1%	26.1%	30.1%	25.3%	26.0%	26.5%	26.7%	26.5%	25.0%	25.0%	25.4%	25.9%	24.9%	25.0%	25.0%	24.1%	
200'000.-									26.6%	26.4%	30.7%	25.7%	26.4%	27.0%	27.2%	27.0%	25.7%	25.6%	26.2%	26.6%	26.4%	26.4%	25.5%	25.7%	

Dont: charge fiscale fédérale

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
5'000.-	0.2%	0.2%	0.6%	0.6%	0.6%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
7'000.-	0.4%	0.4%	0.8%	0.8%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	0.9%	0.6%	0.6%	0.6%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	
10'000.-	0.6%	0.6%	1.1%	1.1%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.4%	1.1%	1.1%	1.1%	1.1%	0.6%	0.6%	0.6%	0.6%	0.4%	0.4%	0.3%	0.3%	0.3%	
15'000.-	0.9%	0.9%	1.6%	1.6%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.1%	1.8%	1.8%	1.8%	1.1%	1.1%	1.1%	1.1%	1.1%	0.6%	0.6%	0.5%	0.5%	0.5%	
25'000.-	1.5%	1.5%	2.6%	2.6%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.6%	3.3%	3.3%	3.3%	3.3%	1.5%	1.5%	1.5%	1.5%	1.4%	1.4%	1.4%	1.4%	1.2%	
50'000.-	3.5%	3.5%	4.5%	4.5%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.2%	6.2%	6.2%	6.2%	4.9%	4.9%	4.9%	4.9%	4.0%	4.0%	3.9%	3.9%	3.5%	
100'000.-	6.3%	6.3%	6.5%	6.5%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	14.0%	9.6%	9.6%	9.6%	9.6%	8.2%	8.2%	8.2%	8.2%	7.0%	7.0%	7.0%	7.0%	6.3%	
200'000.-	6.3%	6.3%	6.5%	6.5%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	14.3%	9.7%	9.7%	9.7%	9.7%	8.5%	8.5%	8.5%	8.5%	7.9%	7.9%	7.9%	7.9%	7.1%	

Part de la charge fiscale fédérale dans la charge fiscale totale

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
5'000.-	4.7%	4.5%	12.5%	12.2%	11.5%	18.0%	18.0%	18.4%	19.1%	19.6%	12.5%	5.6%	5.6%	5.6%	5.9%	3.1%	3.2%	3.2%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	
7'000.-	6.9%	6.7%	12.5%	12.5%	17.4%	17.6%	17.9%	18.5%	18.8%	19.0%	15.3%	10.9%	11.1%	11.1%	11.3%	8.0%	8.3%	8.3%	8.5%	0.0%	0.0%	0.0%	0.0%	0.0%	
10'000.-	7.8%	7.6%	13.1%	12.9%	17.8%	18.0%	18.2%	18.6%	18.6%	18.6%	17.1%	14.1%	14.3%	14.3%	14.5%	8.6%	8.8%	8.8%	9.1%	6.1%	6.1%	4.7%	4.8%	4.9%	
15'000.-	9.0%	8.8%	14.7%	14.5%	20.2%	20.2%	20.3%	20.7%	20.5%	20.5%	18.8%	16.7%	16.8%	16.7%	16.8%	11.1%	11.2%	11.2%	11.2%	6.5%	6.5%	5.4%	5.5%	5.7%	
25'000.-	11.7%	11.5%	18.3%	18.1%	24.7%	24.1%	24.4%	24.8%	24.1%	23.9%	22.6%	21.6%	21.4%	21.8%	21.2%	10.5%	10.6%	10.5%	10.4%	10.3%	10.3%	10.3%	10.3%	9.2%	
50'000.-	21.2%	20.7%	25.3%	25.0%	32.8%	31.8%	32.1%	32.4%	31.0%	30.7%	36.9%	27.0%	28.4%	28.3%	28.4%	24.0%	24.1%	23.8%	23.4%	19.7%	19.7%	19.2%	19.4%	17.9%	
100'000.-									37.5%	37.6%	46.5%	37.9%	36.9%	36.2%	36.0%	36.2%	32.8%	32.8%	32.3%	31.7%	28.1%	28.0%	28.0%	26.1%	
200'000.-									39.0%	36.8%	37.1%	46.6%	37.7%	36.7%	35.9%	35.7%	35.9%	33.1%	33.2%	32.4%	32.0%	30.0%	30.0%	29.8%	27.6%

B) Fortune

Tableau 6 du fascicule de 1960 et tableau 10 du fascicule de 1970 donnent le tableau suivant pour l'imposition des revenus de 6 sortes de fortunes:

Charge fiscale d'une personne mariée sans enfants, pour un rendement de la fortune supposé de 4% 2)
En pourcent

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975
50'000.-	23.4%	36.3%	41.0%	41.0%	28.7%	27.5%	30.6%	29.7%	27.9%	22.0%	21.7%	21.6%	19.8%	19.5%	19.4%	18.4%	18.3%	17.5%	17.4%	15.2%	15.2%	14.7%	14.8%	13.8%	13.5%	11.8%	11.7%	8.5%	8.6%	8.0%	8.0%	7.2%	7.3%	7.1%	7.1%	6.1%	
100'000.-	25.6%	39.3%	45.7%	45.9%	32.9%	32.2%	38.3%	37.5%	35.9%	26.2%	25.6%	25.3%	23.9%	23.8%	23.6%	23.5%	22.8%	22.7%	21.9%	21.4%	18.8%	18.9%	18.6%	18.6%	17.5%	17.2%	15.4%	15.2%	11.9%	11.9%	11.4%	11.4%	10.4%	10.5%	10.4%	10.1%	8.4%
200'000.-	29.2%	44.7%	50.6%	50.9%	36.2%	36.0%	45.6%	44.7%	44.0%	31.4%	30.7%	30.5%	29.9%	29.7%	29.6%	29.6%	28.3%	27.9%	27.2%	26.8%	23.5%	23.6%	23.3%	23.3%	22.0%	21.7%	20.0%	19.8%	16.6%	16.6%	16.2%	16.2%	15.3%	15.5%	15.4%	13.2%	11.7%
500'000.-	35.0%	60.6%	66.9%	67.4%	42.8%	43.1%	62.7%	61.7%	61.8%	40.9%	40.2%	40.0%	40.0%	40.1%	39.9%	39.8%	37.7%	37.4%	37.0%	36.7%	31.7%	31.8%	31.7%	31.5%	30.3%	30.0%	28.2%	28.1%	24.9%	25.1%	24.7%	24.7%	24.0%	24.4%	24.5%	22.9%	20.0%
1 million	41.5%	75.6%	81.2%	81.9%	49.6%	50.2%	77.3%	76.2%	76.7%	50.3%	49.7%	49.4%	49.5%	49.7%	49.6%	49.5%	47.2%	47.0%	46.5%	46.5%	38.9%	39.0%	39.3%	39.2%	37.8%	37.6%	35.9%	35.8%	33.0%	33.2%	33.0%	32.9%	32.2%	32.7%	33.0%	33.0%	31.9%
5 millions	53.0%	91.5%	92.3%	92.9%	59.1%	59.8%	88.5%	87.4%	88.1%	60.2%	60.1%	59.8%	60.1%	60.4%	60.4%	60.2%	57.9%	57.8%	57.6%	57.8%	47.8%	48.0%	48.4%	48.4%	46.6%	46.6%	46.0%	46.0%	43.6%	44.0%	44.4%	44.2%	46.4%	47.0%	49.8%	50.0%	50.4%

Dont: charge fiscale fédérale

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975
50'000.-	4.4%	16.9%	21.5%	21.5%	9.0%	9.0%	12.5%	12.5%	12.5%	6.5%	6.5%	5.8%	5.8%	5.8%	5.8%	5.4%	5.4%	5.4%	5.4%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
100'000.-	4.5%	17.8%	24.1%	24.1%	10.8%	10.8%	17.4%	17.4%	17.4%	7.4%	7.1%	6.8%	6.2%	6.2%	6.2%	5.7%	5.7%	5.7%	5.7%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
200'000.-	5.3%	20.3%	26.2%	26.2%	11.2%	11.2%	21.4%	21.4%	21.4%	8.6%	8.2%	8.0%	7.6%	7.6%	7.6%	6.6%	6.6%	6.6%	6.6%	3.2%	3.2%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
500'000.-	6.6%	31.6%	37.8%	37.8%	12.8%	12.8%	33.2%	33.2%	33.2%	12.0%	11.6%	11.4%	11.0%	11.0%	11.0%	9.1%	9.1%	9.1%	9.1%	4.0%	4.0%	4.0%	4.0%	3.9%	3.9%	3.6%	3.6%	0.6%	0.6%	0.6%	0.6%	0.4%	0.4%	0.4%	0.3%	0.3%	
1 million	9.6%	42.9%	48.5%	48.5%	15.8%	15.8%	43.9%	43.9%	43.9%	16.8%	16.5%	16.3%	16.0%	16.0%	16.0%	13.9%	13.9%	13.9%	13.9%	6.0%	6.0%	6.0%	6.0%	5.7%	5.7%	5.3%	5.3%	2.3%	2.3%	2.3%	1.7%	1.7%	1.5%	1.5%	1.3%	1.3%	
5 millions	18.0%	55.5%	56.7%	56.7%	22.5%	22.5%	52.3%	52.3%	52.3%	23.6%	23.7%	23.7%	23.4%	23.4%	23.4%	21.3%	21.3%	21.3%	21.3%	10.9%	10.9%	10.9%	10.9%	10.1%	10.1%	10.1%	10.1%	7.1%	7.1%	7.1%	7.1%	8.6%	8.6%	9.6%	9.6%	9.5%	

Dont: charge fiscale fédérale (tableau précédant en pourcentage de la charge fiscale totale)

	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975
50'000.-	18.8%	46.6%	52.4%	52.4%	31.4%	32.7%	40.8%	42.1%	44.8%	29.5%	30.0%	30.1%	29.3%	29.3%	29.3%	29.9%	29.3%	29.5%	30.9%	31.0%	19.7%	19.7%	20.4%	20.													