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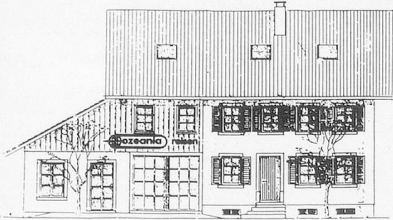
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ZUG, TAXPAYERS OASIS

In the average the residents of the poorer Swiss cantons pay exactly twice as much in local taxes as the people in Zug. According to Swiss Federal statistics, a single person with a yearly income of 70,000 SFR pays a country-wide average 14% of his or her salary in local (cantonal) taxes. However, in Zug the amount is only 8.7% whilst in cantons like Jura it is 17.5%.

A married person with children with a yearly income of 200,000 SFR (makes you wish you were back in Switzerland) pays 20.5% in local taxes in Jura, but only 10.5% in Zug. Because Zug and other inner Swiss cantons attract so many high income earners, they can afford to lower their tax rates, which in turn attracts even more high income earners into their folds. In the poorer cantons, the spiral operates exactly in the reverse which leaves them in the proverbial Catch 22 situation.

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would also cover the expected yearly operating deficit. Migros expects that the Bernese Government will put the property at its disposal free of charge.

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