

8. Teilrevision: Ausfälle der einzelnen Gemeinden und mögliche Kompensation durch Wegfall NFA-Beteiligung

| Parameter | Zug | Oberägeri | Unterägeri | Menzingen | Baar | Cham | Hünenberg | Steinhausen | Risch | Walchwil | Neuheim | Total |
|--|-------------|------------|------------|-----------|-------------|------------|------------|-------------|------------|------------|-----------|-------------|
| Einwohnerzahl 2020 | 30'934 | 6'382 | 8'972 | 4'540 | 24'686 | 17'042 | 8'768 | 10'198 | 11'212 | 3'820 | 2'240 | 128'794 |
| | 24.018% | 4.955% | 6.966% | 3.525% | 19.167% | 13.232% | 6.808% | 7.918% | 8.705% | 2.966% | 1.739% | 100% |
| Fiskalerträge NP 2020 gem. Website | 145'601'999 | 32'690'575 | 17'795'226 | 5'796'881 | 52'942'482 | 32'798'926 | 23'423'225 | 17'223'420 | 25'354'414 | 21'973'531 | 4'477'377 | 380'078'056 |
| | 38.308% | 8.601% | 4.682% | 1.525% | 13.929% | 8.630% | 6.163% | 4.532% | 6.671% | 5.781% | 1.178% | 100% |
| *ZIZ Einkommens- u. Quellensteuer 2020 | 102'246'314 | 14'738'195 | 12'125'598 | 4'643'025 | 38'887'583 | 25'484'219 | 16'391'849 | 13'050'145 | 17'661'075 | 13'494'840 | 3'719'165 | 262'442'008 |
| | 38.960% | 5.616% | 4.620% | 1.769% | 14.818% | 9.710% | 6.246% | 4.973% | 6.730% | 5.142% | 1.417% | 100% |
| *ZIZ Vermögenssteuer 2020 | 33'903'455 | 11'827'288 | 2'885'326 | 868'707 | 8'058'136 | 6'845'035 | 5'177'949 | 2'648'738 | 5'624'498 | 7'767'322 | 578'628 | 86'185'082 |
| | 39.338% | 13.723% | 3.348% | 1.008% | 9.350% | 7.942% | 6.008% | 3.073% | 6.926% | 9.012% | 0.671% | 100% |
| *ZIZ Steuertrag total alle Steuerarten | 225'981'438 | 32'856'740 | 21'083'888 | 7'144'053 | 121'385'074 | 51'588'523 | 32'747'102 | 47'415'879 | 40'576'992 | 24'268'240 | 5'250'460 | 610'298'389 |

| Ausfallschätzung - nach Parameter Einwohnerzahl | | | | | | | | | | | | |
|---|-------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|----------|-------------|
| | -13'161'973 | -2'715'449 | -3'817'457 | -1'931'705 | -10'503'539 | -7'251'127 | -3'730'658 | -4'339'103 | -4'770'545 | -1'625'355 | -953'088 | -54'800'000 |

| Ausfallschätzung - nach Parameter Fiskalerträge NP | | | | | | | | | | | | |
|--|-------------|------------|------------|----------|------------|------------|------------|------------|------------|------------|----------|-------------|
| | -20'993'029 | -4'713'357 | -2'565'732 | -835'800 | -7'633'295 | -4'728'979 | -3'377'182 | -2'483'288 | -3'655'622 | -3'168'164 | -645'552 | -54'800'000 |

| Ausfallschätzung - nach Parameter gemeindliche Einkommens- und Vermögenssteuereinnahmen | | | | | | | | | | | | |
|---|-------------|------------|------------|----------|------------|------------|------------|------------|------------|------------|----------|-------------|
| Betreuungsabzüge (n.EK) | -1'324'626 | -190'937 | -157'090 | -60'152 | -503'798 | -330'154 | -212'360 | -169'068 | -228'804 | -174'829 | -48'183 | -3'400'000 |
| Persönliche Abzüge (n.EK) | -4'090'756 | -589'658 | -485'131 | -185'762 | -1'555'847 | -1'019'594 | -655'819 | -522'121 | -706'599 | -539'913 | -148'799 | -10'500'000 |
| Einkommenssteuertarif (n.EK) | -7'402'321 | -1'067'000 | -877'856 | -336'141 | -2'815'342 | -1'844'980 | -1'186'720 | -944'791 | -1'278'608 | -976'985 | -269'256 | -19'000'000 |
| Vermögenssteuertarif (n.VM) | -7'080'833 | -2'470'163 | -602'609 | -181'432 | -1'682'965 | -1'429'605 | -1'081'429 | -553'196 | -1'174'692 | -1'622'227 | -120'848 | -18'000'000 |
| Freibeträge Vermögen (n.VM) | -1'534'181 | -535'202 | -130'565 | -39'310 | -364'642 | -309'748 | -234'310 | -119'859 | -254'517 | -351'483 | -26'184 | -3'900'000 |
| Total | -21'432'717 | -4'852'960 | -2'253'251 | -802'797 | -6'922'594 | -4'934'081 | -3'370'638 | -2'309'035 | -3'643'220 | -3'665'437 | -613'270 | -54'800'000 |

| Vergleich Ausfallschätzungen | | | | | | | | | | | | |
|------------------------------|-------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|----------|-------------|
| nach Einwohnerzahl | -13'161'973 | -2'715'449 | -3'817'457 | -1'931'705 | -10'503'539 | -7'251'127 | -3'730'658 | -4'339'103 | -4'770'545 | -1'625'355 | -953'088 | -54'800'000 |
| nach Fiskalerträgen NP | -20'993'029 | -4'713'357 | -2'565'732 | -835'800 | -7'633'295 | -4'728'979 | -3'377'182 | -2'483'288 | -3'655'622 | -3'168'164 | -645'552 | -54'800'000 |
| nach Einkommen und Vermögen | -21'432'717 | -4'852'960 | -2'253'251 | -802'797 | -6'922'594 | -4'934'081 | -3'370'638 | -2'309'035 | -3'643'220 | -3'665'437 | -613'270 | -54'800'000 |
| Mittelwert EW/EK/FISK | -18'529'240 | -4'093'922 | -2'878'813 | -1'190'100 | -8'353'143 | -5'638'062 | -3'492'826 | -3'043'809 | -4'023'129 | -2'819'652 | -737'303 | -54'800'000 |

| | | | | | | | | | | | | |
|------------------------------------|-------------|------------|--|------------|-------------|------------|------------|------------|--|------------|------------|--|
| Eigenschätzung Gde. Vernehmlassung | -19'000'000 | -3'700'000 | | -1'900'000 | -11'000'000 | -5'000'000 | -3'513'673 | -2'500'000 | | -2'000'000 | -1'011'000 | |
|------------------------------------|-------------|------------|--|------------|-------------|------------|------------|------------|--|------------|------------|--|

| Wegfall NFA-Beteiligung | | | | | | | | | | | | |
|---------------------------------|------------|-----------|-----------|---------|------------|-----------|-----------|-----------|-----------|-----------|---------|------------|
| NFA-Beteiligung 2022 | 19'672'234 | 2'335'683 | 1'383'959 | 456'997 | 8'947'619 | 3'638'251 | 2'065'943 | 3'620'362 | 2'814'459 | 1'923'190 | 396'527 | 47'255'224 |
| NFA-Beteiligung 2021 | 19'818'671 | 2'530'646 | 1'406'415 | 467'554 | 10'090'170 | 3'482'846 | 2'117'644 | 3'187'210 | 3'142'332 | 1'719'602 | 367'384 | 48'330'474 |
| Schnitt NFA-Beteiligung 2022-21 | 19'745'453 | 2'433'165 | 1'395'187 | 462'276 | 9'518'895 | 3'560'549 | 2'091'794 | 3'403'786 | 2'978'396 | 1'821'396 | 381'956 | 47'792'849 |

| | | | | | | | | | | | | |
|---------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|-------------|
| Konsensschätzung Ausfälle | -19'000'000 | -4'200'000 | -2'300'000 | -1'100'000 | -9'600'000 | -5'000'000 | -3'100'000 | -2'600'000 | -3'800'000 | -3'200'000 | -900'000 | -54'800'000 |
|---------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|-------------|

| Über-/Unterkompensation zu NFA 2022 | | | | | | | | | | | | |
|-------------------------------------|---------|------------|----------|----------|----------|------------|------------|-----------|----------|------------|----------|------------|
| a) in CHF | 672'234 | -1'864'317 | -916'041 | -643'003 | -652'381 | -1'361'749 | -1'034'057 | 1'020'362 | -985'541 | -1'276'810 | -503'473 | -7'544'776 |
| b) in % des Steuerertrags total | 0.30% | -5.67% | -4.34% | -9.00% | -0.54% | -2.64% | -3.16% | 2.15% | -2.43% | -5.26% | -9.59% | -1.24% |

| Über-/Unterkompensation zu Schnitt 2022-21 | | | | | | | | | | | | |
|--|---------|------------|----------|----------|---------|------------|------------|---------|----------|------------|----------|------------|
| a) in CHF | 745'453 | -1'766'836 | -904'813 | -637'725 | -81'106 | -1'439'452 | -1'008'207 | 803'786 | -821'605 | -1'378'604 | -518'045 | -7'007'151 |
| b) in % des Steuerertrags total | 0.33% | -5.38% | -4.29% | -8.93% | -0.07% | -2.79% | -3.08% | 1.70% | -2.02% | -5.68% | -9.87% | -1.15% |

*Broschüre «Der Kanton Zug in Zahlen»