

2024 fiscal equalization between the Confederation and the cantons

Review of data processing by cantonal and federal offices

Key facts

The total volume of national fiscal equalization (NFE) for 2024 is CHF 5,900 million, up 5.45% on the previous year (2023: CHF 5,595 million). This increase, to be borne primarily by the Confederation, is the result of higher resource equalization, cost-of-living adjustments in the area of cost compensation and larger amounts earmarked for temporary measures.

Errors in the cantonal tax data...

In 2023, the Swiss Federal Audit Office (SFAO) examined the tax data in the cantons of Aargau, Bern, Fribourg, Geneva, Neuchâtel, Nidwalden, Obwalden, Vaud and Zurich. Overall, and considering the cantons examined in the past, there are significant disparities in the cantons' quality assurance processes. Specific improvements could be made.

In the course of its audits, the SFAO found errors in various indicators. As decided by the technical group, several errors identified in connection with the profits of legal entities were corrected. Unlike in previous years, the SFAO is no longer in a position to provide an exact indication of the total amount of the errors detected, due to the major changes in the method used for equalization calculations from the 2024 reference year onwards.

... and progress in the federal offices

The NFE processes and internal control systems (ICS) of the Federal Statistical Office (FSO) and the Federal Finance Administration (FFA) are effective. In the case of the Federal Tax Administration (FTA), the ICS was not adapted following the introduction of a platform for exchanges with the cantons. A recommendation was made in this regard. During its audits, the SFAO did not find any errors in data processing or in the calculation of the 2024 equalization amounts. The SFAO also followed up on outstanding recommendations to the federal offices.

In the FTA, the process automation project was successfully completed. A new recommendation was issued to develop certain functionalities (e.g. access to corrections made and generation of a summary) in this new application.

In the FSO, the project to modernise statistics on social assistance beneficiaries is progressing according to plan and is currently in the realisation phase.

As for the FFA, the process for managing changes in the calculation application has been updated. Consequently, the recommendation can be closed.

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