01.05.2025

TABLE OF TAX-DEDUCTIBLE DONATIONS IN SWITZERLAND BY CANTON

Donations to public-interest organizations are tax-deductible, within the limits set by cantonal law (Art. 9 para. 1 let. i LHID). Refer to the table below for more details.

Aargau	Steueramt des Kantons Aargau Tellistrasse 67 5001 Aarau Tel. 062 835 25 40	Up to 20% of net income, provided that total donations amount to at least CHF 100. Art. 40a StG AG Up to 20% of net profit for legal entities. § 69 para. 1 let. c StG AG
Appenzell Innerrhoden	Kantonale Steuerverwaltung Marktgasse 2 9050 Appenzell Tel. 071 788 94 01	Up to 20% of net income, with a CHF 100 threshold for individuals. Art. 35 para. 1 let. j StG AI, Art. 61 para. 1 let. C StG AI
Appenzell Ausserrhoden	Kantonale Steuerverwaltung Kasernenstrasse 2 9100 Herisau Tel. 071 353 62 90	Up to 20% of net income, provided that total donations amount to at least CHF 100. Art. 36 let. b StG AR Up to 20% of net profit for legal entities. Art. 70 para. 1 let. c StG AR
Bern	Steuerverwaltung des Kantons Bern 3001 Bern Tel. 031 633 60 01	Up to 20% of net income, provided that total donations amount to at least CHF 100. Art. 38a let. a StG BE, Art. 90 para. 1 let. c StG BE
Basel-Landschaft	Steuerverwaltung Kanton Basel-Landschaft Rheinstrasse 33 4410 Liestal Tel. 061 552 51 20	Unlimited deductibility. § 29 para. 1 let. l StG BL
Basel-Stadt	Kantonale Steuerverwaltung Fischmarkt 10 4001 Basel Tel. 061 267 81 81	Up to 20% of net income or net profit, provided that total donations amount to at least CHF 100. Art. 33 let. b StG BS, Art. 70 let. c StG BSL
Fribourg	Service cantonal des contributions rue Joseph-Piller 13 1701 Fribourg Tel. 026 305 33 00	Up to 20% of net income, provided that total donations amount to at least CHF 100. Art. 34a LICD FR
Geneva	Administration fiscale cantonale rue du Stand 26 case postale 3937 1211 Genève 3 Tel. 022 327 70 00	Up to 20% of net income for individuals, 20% of net profit for legal entities. Art. 37 LIPP, Art. 13 c) LIPM, Art. 22 RIPP, Art. 34a LICD FR

Glarus	Kantonale Steuerverwaltung Hauptstrasse 11/17 8750 Glarus Tel. 055 646 61 69	Up to 20% of net income, provided that total donations amount to at least CHF 100. Art. 31 para. 1 no. 9 StG GL Up to 20% of taxable net profit for legal entities. Art. 64 para. 1 no. 3 StG GL
Grisons	Kantonale Steuerverwaltung Steinbruchstrasse 18/20 7001 Chur Tel. 081 257 33 32	Maximum 20% of net income. Art. 36 let. i StG GR
Jura	Service cantonal des contributions rue de la Justice 2 2800 Delémont Tel. 032 420 55 66	Up to 10% of net income for individuals, up to 10% of net profit for legal entities. Art. 32 para. 1 let. d StG JU, Art. 71 para. 1 let. c StG JU
Lucerne	Dienststelle Steuern des Kantons Buobenmatt 1 6002 Luzern Tel. 041 228 56 56	Up to 20% of net income, provided that total donations amount to at least CHF 100. According to the cantonal list of eligible institutions from the tax administration. § 40 para. 1 let. i StG LU, § 73 para. 1 let. c StG LU
Neuchâtel	Service cantonale des contributions rue du Docteur-Coullery 5 2301 La Chaux-de-Fonds Tel. 032 889 77 77	Up to 5% of net income for individuals, provided total donations amount to at least CHF 100. Up to 10% of net profit for legal entities. Art. 36 para. 1 let. i LCdir NE, Art. 85 let. c LCdir NE
Nidwalden	Kantonales Steueramt Bahnhofplatz 3 Postfach 1241 6371 Stans Tel. 041 618 71 27	Up to 20% of net income, provided that total donations amount to at least CHF 100. Art. 37 Abs. 1 Ziff. 2 StG NW
Obwalden	Kantonale Steuerverwaltung St. Antonistrasse 4 Postfach 1564 6061 Sarnen Tel. 041 666 62 94	Up to 20% of net income, provided that total donations amount to at least CHF 100 per year. Up to 20% of net profit for legal entities. Art. 35a paras. 1–3 StG OW, Art. 79 para. 1 let. c
St-Gallen	Kantonales Steueramt Davidstrasse 41 9001 St. Gallen Tel. 058 229 41 21	Up to 20% of net income, provided donations exceed CHF 100. Up to 20% of net profit for legal entities. Art. 46 let. c StG SG, Art. 84 para. 2 let. c StG SG
Schaffhausen	Kantonale Steuerverwaltung J. J. Wepfer-Strasse 6 8200 Schaffhausen Tel. 052 632 72 40	Up to 20% of net income, provided donations amount to at least CHF 100. According to the list of recognized public-interest institutions from the cantonal tax office: www.steuern.sh.ch Art. 35 para. 1 let. l StG SH, § 28 StV SH

Solothurn	Steueramt Kanton Solothurn Schanzmühle Werkhofstrasse 29c 4509 Solothurn Tel. 032 627 87 87	Up to 20% of income after expenses, provided total donations amount to at least CHF 100. Up to 20% of net profit for legal entities. § 41 para. 1 let. l StG SO, § 92 para. 1 let. d StG SO
Schwyz	Kantonale Steuerverwaltung Bahnhofstrasse 15 6430 Schwyz Tel. 041 819 23 45	Up to 20% of net income, provided that total donations amount to at least CHF 100. § 33 Abs. 3 Bst. c StG SZ
Thurgau	Kantonale Steuerverwaltung Schlossmühlestrasse 15 8510 Frauenfeld Tel. 058 345 30 30	For income up to CHF 40,000: maximum deduction of CHF 8,000. For income over CHF 40,000: up to 20% of net income, provided donations total at least CHF 200. § 34 para. 1 no. 11 StG TG, § 77 para. 1 no. 41 StG TG
Ticino	DFE-Divisione delle Contribuzioni Viale Franscini 6 6501 Bellinzona Tel. 091 814 39 58	Up to 20% of net income, provided that total donations amount to at least CHF 100. 20% of net profit for legal entities. Request must be submitted using form 5. Art. 32c para. 2 LT, Art. 68 para. 1 let. c LT As of 2023, donations to legal entities whose executive bodies include at least one representative of the Canton or a Municipality, and which are tax-exempt due to their public-interest or public-service purpose, may be deductible up to 50% of net income. The decision to grant a higher percentage rests with the Council of State, although municipalities have the right to provide an opinion.
Uri	Amt für Steuern Tellsgasse 1 6460 Altdorf Tel. 041 875 21 17	Up to 20% of net income, provided that total donations amount to at least CHF 100. Deduction must be claimed via Form 5 – Other expenses, section 2 (Public-interest donations). Single donations over CHF 1,000 require submission of a receipt. Art. 38 para. 3 let. a StG UR
Vaud	Administration cantonale des impôts route de Berne 46 1014 Lausanne Tel. 021 316 00 00	Individuals: Up to 20% of net income after allowable deductions, provided total donations are at least CHF 100. Legal entities: Up to 20% of net profit. Art. 37 let. i StG VD, Art. 95 para. 1 let. c
Valais	Steuerverwaltung des Kanton Wallis Bahnhofstrasse 35 1950 Sitten Tel. 027 606 24 51	Up to 20% of net income for individuals. Up to 20% of net profit for legal entities. Art. 29 para. 1 let. i StG VS, Art. 82 para. 1 let. b StG VS

Zug	Kantonale Steuerverwaltung Bahnhofstrasse 26 Postfach 6301 Zug Tel. 041 728 26 11	Up to 20% of net income, provided that total donations amount to at least CHF 100. § 31 let. b StG ZG
Zurich	Kantonales Steueramt Rechtsdienst Bändliweg 21 8090 Zürich Tel. 043 259 40 40	Up to 20% of net income, provided that total donations amount to at least CHF 100 per year. § 32 let. b StG ZH
Principality of Liechtenstein	Steuerverwaltung Fürstentum Liechtenstein Aeulestrasse 38 Postfach 684 9490 Vaduz Tel. +423 236 68 17	Donations to legal entities that are tax-exempt due to their public-interest purpose, and allocations to foundations based in Liechtenstein, Switzerland, or an EEA country, are deductible up to a maximum of 10% of taxable earnings. Individual donations under CHF 100 are not eligible. Legal entities may also claim the deduction. Deductions exceeding CHF 300 must be supported by accounting records. Art. 16 para. 3 let. h SteG

Our Donor Relations team is here to help you :

+41 32 544 17 54 - Monday to Friday, from 9 a.m. to 12 p.m. and from 2 p.m. to 5 p.m.

donateurs@medecinsdumonde.ch