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# Wealth and Inheritance in 21st-Century Switzerland


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**Marius Brülhart[1], Andreas Fuster[2], Isabel Z. Martínez[3], Falone Moseka[4]**

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[1] University of Lausanne, Department of Economics, Faculty of Business and Economics (HEC Lausanne), 1015 Lausanne, Switzerland; CEPR (marius.brulhart@unil.ch).
[2] EPFL, Swiss Finance Institute@EPFL, 1015 Lausanne, Switzerland; CEPR (andreas.fuster@epfl.ch).
[3] ETH Zurich, KOF Swiss Economic Institute, 8092 Zürich, Switzerland; CEPR; CESifo (martinez@kof.ethz.ch).
[4] University of Lausanne, Department of Economics, Faculty of Business and Economics (HEC Lausanne), 1015 Lausanne, Switzerland (falone.moseka@unil.ch).

# Executive Summary


We provide a comprehensive account of private wealth, inheritance and inter-vivos giving in Switzerland over the last 25 years. The analysis draws on published aggregate data and on 16.7 million tax records for the cantons of Bern and Lucerne. We retain twelve key findings.

1. **Wealth is growing faster than incomes.** Switzerland's private wealth has been growing faster than output and incomes. In 2025, bequeathable wealth stood at some CHF 3,600bn, the equivalent of 4.2 times GDP, up from CHF 1,400bn in 2000, which corresponded to 2.9 times GDP. Over the first quarter of this century, wealth has grown annually by 3.9% on average, while GPD and incomes grew by 2.6%.

2. **Inheritance is growing along with wealth.** The annual volume of bequests—the sum of inheritance and inter-vivos gifts—has grown together with wealth of the living, increasing from CHF 32bn in 2000 (6.7% of GDP) to CHF 100bn in 2025 (11.6% of GDP). Hence, the economic weight of bequests has almost doubled since the start of the century.

3. **Wealth inequality is high and rising.** Private wealth is highly concentrated. The nationwide top-1% taxable wealth share increased from 36.6% in 2003 to 45.1% in 2022. In Lucerne, the top 1% held 46.3% of taxable wealth in 2021, up from 40% in the early 2000s. In Bern, the top 1% share rose from 29.9% to 38.3% over 2002–2021. Nationwide, millionaires (taxable wealth ≥ CHF 1m) represent 7% of taxpayers but own some 71% of total wealth.

4. **Retirees are wealthier than working-age households.** Median wealth of households aged over 65 is nearly ten times larger than that of households aged under 65. For the average working-age household in Bern, taxable wealth represents about 90% of annual income. In contrast, the average retirement-age household declares wealth that is worth some 550% of annual income.

5. **Most retirees dissave less than a third of their retirement-age wealth.** Mean wealth drops only about 15% between retirement and death; median wealth drops about 30%. If inter-vivos gifts are excluded from measures of decumulation, mean wealth continues to rise until the end of life.

6. **Inheritances are less unequal than wealth among the living.** The top 1% of inheritances account for 31.4% of total inherited wealth, which is less than the top-1% wealth share among the living. As a consequence, inheritance reduces the Gini index of wealth inequality at the moment of transmission. However, research for other high-income countries shows that inheritances above the 95th percentile tend to increase wealth inequality. In Switzerland, that threshold lies at around CHF 500,000.

7. **Inheritances arrive ever later.** This century, the median age of inheritance receipt has risen from 56 to 60. Swiss people are now more likely to inherit between ages 61 and 65 than over their entire life up to age 45.

8. **Inter-vivos gifts are becoming more frequent but smaller.** On average, for every CHF 100 transferred at death, some CHF 50 have already been given during life. Hence, inter-vivos gifts represent around one-third of all intergenerational transfers. This share has remained roughly constant, as gifts are becoming more common but average amounts have fallen. Gifts are similarly concentrated as inheritances: the top-1% largest gifts account for some 31.1% of the total.

9. **The average ages of receiving and making gifts have not changed.** In contrast to the rising age of inheritance receipt, the median age of gift receipt has remained roughly constant at 42, and the median age of making a gift has remained at 71.

10. **Most bequests are from parents to children.** In value terms, about 73% of inheritances and 93% of gifts go to direct descendants.

11. **Effective tax rates on wealth and inheritances have fallen.** The average effective wealth tax rate declined from 0.35% in 1990 to 0.28% in 2025. The average effective inheritance and gift tax rate fell from 4.6% in 1990 to 1.5% in 2025, mainly because cantons abolished bequest taxes for direct descendants.

12. **Real-estate wealth is underreported in tax data.** Fiscal valuations of real estate are systematically below market values—falling to an estimated 50% of market values in the early 2020s. This means that housing wealth is undertaxed relative to other asset classes. It also likely biases the measured levels and increases of top wealth shares upward. However, our analysis shows such bias not to be the principal driver of observed wealth inequality.

To summarize, Switzerland's private wealth is growing faster than incomes, and it is highly concentrated among the very wealthy and the elderly. Wealth is transferred across generations increasingly late in heirs' life. Most Swiss people do not dissave significantly after retirement.

The rising volume of inheritances and inter-vivos gifts implies a growing role of inherited wealth in shaping economic opportunities and outcomes. Meanwhile, effective tax rates on wealth and bequests have been lowered—those on bequests by a factor of three since 1990.

The report contains 156 pages of detailed tables and figures, most of which are based on the individual-level tax data. It thus describes the evolution and distribution of wealth, inheritance and inter-vivos gifts in unprecedented breadth and depth.

Finally, the analyses presented here would not have been possible without access individual-level tax data in the cantons of Bern of Lucerne. We gratefully acknowledge those cantons' professionalism. We hope that this report will highlight the usefulness of such data and thereby support initiatives aimed at greater openness and controlled data sharing.

# Wealth and Inheritance in 21st-Century Switzerland[*]

Marius Brülhart[†]
*University of Lausanne*

Andreas Fuster[§]
*EPFL*

Isabel Z. Martínez [‡]
*ETH Zurich*

Falone Moseka[¶]
*University of Lausanne*

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## Contents



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[†] University of Lausanne, Department of Economics, Faculty of Business and Economics (HEC Lausanne), 1015 Lausanne, Switzerland; CEPR (marius.brulhart@unil.ch).

[‡] ETH Zurich, KOF Swiss Economic Institute, 8092 Zürich, Switzerland; CEPR; CESifo (martinez@kof.ethz.ch).

[§] EPFL, Swiss Finance Institute@EPFL, 1015 Lausanne, Switzerland; CEPR (andreas.fuster@epfl.ch).

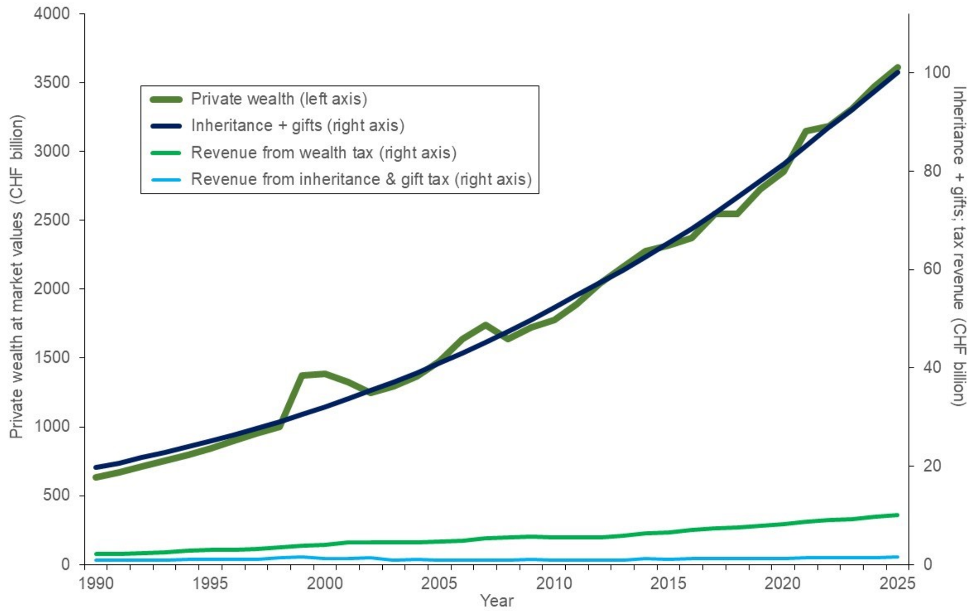
[¶] University of Lausanne, Department of Economics, Faculty of Business and Economics (HEC Lausanne), 1015 Lausanne, Switzerland (falone.moseka@unil.ch).

# 1 Introduction

Switzerland is a famously wealthy country. And it is getting wealthier. Baselgia and Martínez (2025) show that for most of the 20th century, total private wealth corresponded to around 500% of total personal income. In the 21st century, this ratio shot up to 800%. A logical consequence of growing wealth is a rising flow of intergenerational transfers through inheritance and inter-vivos gifts.[1]

Figure 1 shows the evolution of wealth and bequests in nominal terms. As we are interested in the link between wealth and wealth transfers, we focus on bequeathable wealth, without considering pension claims.[2] We estimate 2025 total bequeathable private wealth (i.e. not including pension claims) to have amounted to some CHF 3,600bn. That is the equivalent of 4.2 times GDP, or six times net national income.[3] When we divide total wealth by the adult population, we find that nominal per-capita wealth has almost exactly doubled, from CHF 250,000 in 2000 to close to CHF 500,000 in 2025.[4]

**Figure 1:** Evolution of wealth and inheritance in Switzerland, 1990-2025




*Sources*: Swiss National Bank, Swiss Federal Finance Administration and Brülhart et al. (2018).
*Notes*: The graph shows the evolution of the estimated total bequeathable private wealth at market values (left axis), the estimated total volume of inheritance and gifts (right axis), and consolidated (canton + municipal) revenue from the annual wealth tax and from the inheritance and gift tax (both right axis). All values in current nominal Swiss francs (CHF). For details on the computation of aggregate wealth, see Table 1, and for details on inferring the nationwide bequest volume, see Section 4.4.

[1] See Brülhart et al. (2018) for evidence of on the evolution of the bequest-to-income ratio in Switzerland. Note that Baselgia and Martínez (2025) use a definition of wealth that includes also 'second-pillar' pension assets. Those assets represent roughly a third of our narrower concept of 'bequeathable' wealth. In what follows, we use the terms "intergenerational transfers" and "bequests" to mean the sum of inheritances and inter-vivos gifts. We use the term "inheritance tax" to include also associated taxes on inter-vivos gifts.

[2] When pension claims are included, measured wealth inequality is lower (see, e.g., Foellmi and Martínez, 2017; Catherine et al., 2025).

[3] GDP is the better known measure of overall economic activity, but net national income is commonly used in the academic literature as the relevant flow measure for comparisons with the stock of personal wealth (Baselgia and Martínez, 2025; Piketty and Zucman, 2014). Source: Net National Income (B5*n) according to the national accounts (Federal Statistical Office).

[4] The adult population (>19 years) was 5.54 million in 2000 and 7.32 million in 2025 (Federal Statistical Office).

Our estimate of total bequests in 2025 is CHF 100bn. That represents 11.6% of GDP, up from 6.7% in 2000, and 16.7% of net national income, up from 8.0% in 2000. Hence, irrespective of the denominator used, the economic weight of inheritance has roughly doubled over the first quarter of the 21st century.

These estimates imply that around 2.8% of private wealth are transferred annually through inheritance and inter-vivos gifts. We observe this rate to have remained stable over time. Figure 1 also shows that revenues from wealth and inheritance taxes have been increasing more slowly than their respective tax bases.

In this paper, we draw on the best available micro data to provide an overview of the level, evolution, distribution and composition of wealth and bequests in Switzerland.[5]

Our analysis is based on individual-level administrative tax data. As wealth and inheritance are taxed only by cantons and municipalities, no such data are available for the country as a whole. We have access, however, to detailed tax records for the cantons of Bern and Lucerne.[6] While the data are anonymized, they contain a rich set of variables declared by taxpayers. Details are given in Appendix Section A.

The Bern data have some advantages over the Lucerne data. While both datasets are anonymized to protect taxpayer confidentiality, the Bern data cover a larger canton (635,000 taxpayers in 2021, versus 244,000 in Lucerne), they contain explicit information on inheritances and gifts received (unlike the Lucerne data), they are uncensored by income and wealth (unlike the Lucerne data), and they are available for a slightly longer time span (2002-2022, versus 2005-2021 in Lucerne).

The Lucerne data in turn have two advantages over the Bern data. First, the Lucerne wealth distribution closely resembles that of the country as a whole, while in Bern both average and top wealth are significantly below the corresponding nationwide levels.[7] Hence, the Lucerne data are more representative when we seek to extrapolate volumes of wealth or inheritances from the canton level to the nationwide total. Second, the Lucerne data contain information on taxpayer deaths, whereas in Bern we have to infer them. This is important when we seek to estimate the level and distribution of estates (i.e. wealth at death). We therefore work with data from both cantons wherever possible.

For the canton of Bern, we can further draw on data specifically related to inheritance and gifts. As the canton abolished inheritance and gift taxes on direct descendants in 2006, those data are representative of the full distribution of intergenerational transfers only up to 2005.

Our combined dataset contains 16.7 million observations.[8] In 2021, the latest year we have data for both cantons, median wealth at the tax-unit level was CHF 50,701 in Bern and CHF 54,419 in Lucerne. Mean wealth, however, was CHF 378,441 in Bern and CHF 387,305 in

[5]Some of our reported results are updates to the descriptive study by Jann and Fluder (2015), who drew on the Bern tax data for the period 2002-2012.

[6]Tax data for Bern and Lucerne have previously been jointly analyzed by Brülhart et al. (2022) and Bolliger et al. (2025). Martínez (2022) describes joint distributions of wealth and income based on tax data for eight cantons. Gallusser and Krapf (2022) study joint inequality of income and wealth using the Lucerne tax data for 2005-2015.

[7]See aggregate wealth data by the Swiss Federal Tax Administration.

[8]See summary statistics in Tables T.1–T.3. This is the total number of observations by tax unit (married couples counting as one) and year. When considering the data at the individual level (married couples counting as two), the dataset is some 34% larger, containing more than 22 million person-year observations. This can be seen from comparing Tables T.1 and T.2.

Lucerne. These summary statistics already illustrate the highly skewed nature of the wealth distribution.

The paper is structured as follows. In Section 2, we describe the distribution of taxable wealth, over time, across levels of wealth and over the life cycle. Then, we provide detailed accounts of the distribution of inheritances and inter-vivos gifts in Section 3. In Section 4, we conduct a number of additional analyses, including estimates of distributional effects of inheritance and or the evolution of effective wealth and bequest tax rates.

# 2 Wealth

In this section, we describe the distribution of wealth among all taxpayers. We focus on three dimensions: the wealth distribution *per se*, the relationship between wealth and income, and the life-cycle characteristics of wealth.

## 2.1 Taxable wealth: Summary statistics

Tables T.1–T.5 provide descriptive statistics for our two main data sets. We can draw on a total of 16.7 million observations: 12.9 million tax declarations for the canton of Bern and 3.8 million tax declarations for the canton of Lucerne. These numbers refer to tax records, where married couples are counted as one unit.

The raw data confirm the marked **increase in the importance of private wealth** over our sample period. The Bern-based statistics shown in Tables T.1 and T.2 imply that the ratio of mean wealth to mean income has increased from 4.2 to 6.6 between 2002 and 2021. Considering the Lucerne-based statistics of Table T.3, we obtain a corresponding increase from 4.2 in 2005 to 6.0 in 2021.

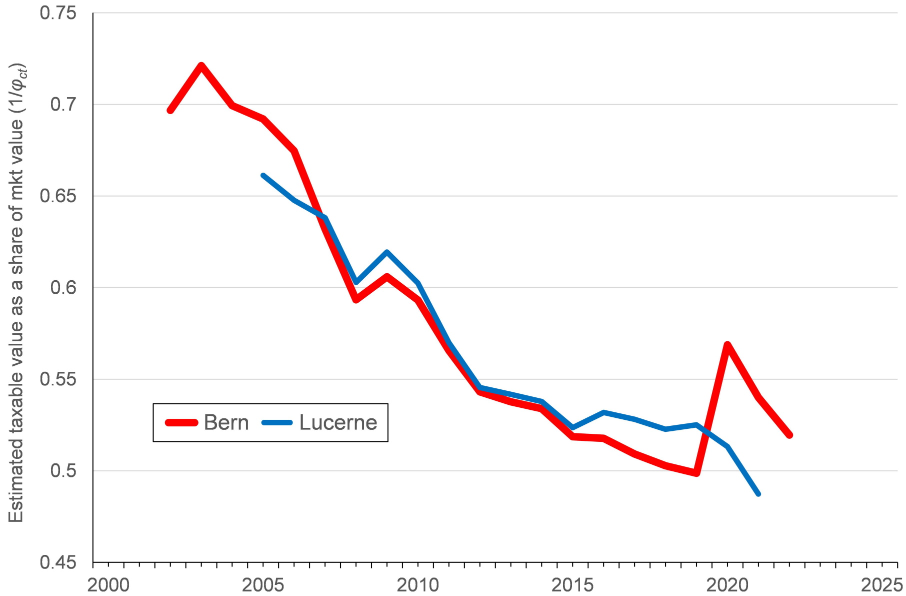
The increase we observe is strong but not as strong as that reported by Baselgia and Martínez (2025), who compute a wealth-to-income ratio of around 8 in 2020. One likely explanation for this difference is the **undervaluation of real estate** in our data: official taxable values are systematically below market values and updated only irregularly. As can be seen in Tables T.4 and T.5, the average share of non-financial (i.e. real-estate) net wealth according to the tax data is a mere 19.5% in Bern and 18.6% in Lucerne. Wealth statistics published by the Swiss National Bank (SNB), however, suggest that when all assets are considered at their market values, real estate represents about half of net private wealth.[9] Since the undervaluation of real estate for tax purposes lowers measured gross values of real estate but not the value of associated mortgage debt, leverage amplifies the effect of undervaluation on measured net real-estate wealth. In Appendix B, we develop a method for estimating valuations of real estate in the tax data relative to market values, based on the cantonal tax data and real-estate wealth estimates by the SNB. The resulting estimates are shown in Figure 2. We find that real estate was systematically assessed below market values. The degree of undervaluation

[9]To be precise, we obtain net financial wealth of CHF 1,507bn and net real-estate wealth of CHF 1,679bn in 2022, i.e. a real-estate share of 53.0%. These amounts do not include tax-exempt pension assets (see Table 1 in Appendix B).

increased over time, reaching 50% in the early 2020s. The effect of a generalized real-estate revaluation by the Bern cantonal authorities in 2020 is also clearly visible.[10]

The undervaluation of real-estate wealth likely means that top wealth shares based on tax data are biased upward, as real-estate wealth is a particularly large share of wealth for the upper middle class. Tables T.4 and T.5 show that real estate accounts for a lower share among the top-1% than among the wealth decile just below. Analogously, the downward trend in housing valuations might also explain part of the upward trend in top-wealth shares in Section 2.2.

**Figure 2:** Fiscal valuation of real estate, Bern and Lucerne




*Sources*: SNB, Bern main tax records, Lucerne tax records.
*Notes*: The graph shows the evolution of the estimated share of assessed (i.e. taxable) real estate values relative to market values. This corresponds to $1/\phi_{ct}$ computed according to equation (2) in Appendix B. The values used for $\alpha_{Ct}$ and $m_{Ct}$ are given in Table 1 of Appendix B, and those used for $\hat{\alpha}_{ct}$ are shown in the final columns of Tables T.4 (Bern) and T.5 (Lucerne).

## 2.2 Wealth inequality

Our central focus being on distributional issues, we proceed to documenting wealth held by different population groups. In this section, we slice the wealth distribution in two ways: by nominal wealth brackets and by percentiles and fractiles of the wealth distribution, which we refer to as "wealth groups."

Tables T.6-T.13 provide detailed distributional statistics by *nominal wealth bracket*. Comparing Tables T.6 and T.8 for Bern, we can see that, over the sample period, fully 37.5% of taxpayers declared wealth of less than CHF 10,000, but those bottom-third taxpayers accounted for a mere 0.2% of total wealth. At the other end of the scale, some 0.2% of taxpayers reported wealth above CHF 10m, and they together accounted for fully 22.1% of total wealth. Lucerne had a somewhat higher share of multimillionaires, with 0.3% of taxpayers reporting wealth

[10]Our estimate is roughly consistent with the finding of a consultancy report for the canton of Zurich, according to which fiscal valuations would on average need to be raised by 49% in order to meet a target valuation of 70% of market value (Wüest Partner, 2023).

above CHF 10m (Table T.11). Those taxpayers together accounted for 31.2% of total wealth (Table T.12).

Another way of looking at the data by nominal wealth bracket is to focus on millionaires, i.e. on taxpayers who declare net wealth of CHF 1m or more. In 2021, 6.8% of Bern taxpayers and 7.4% of Lucerne taxpayers were millionaires. They owned, respectively, 64.4% and 72.7% of total taxable wealth. To compare: the **nationwide share of millionaires in 2022 was 7.0%, and they owned 71.3% of total taxable wealth.**[11] Lucerne's millionaire share is thus very close to the national average, whereas that of Bern is somewhat lower. In the wealthiest canton, Zug, 15.6% of taxpayers were millionaires, and they accounted for fully 87.9% of total taxable wealth.[12]

It is sometimes argued that the distribution of wealth looks more concentrated in tax data than it really is because couples are counted as one tax unit, and wealthier households are more likely to be married. This is confirmed in our data, although the difference is not large: while the 2021 share of total wealth held by millionaires in Bern was 64.4% when computed by taxpayer (Table T.8), it amounted to 59.4% when computed per capita ("equivalence version", where we define the wealth of a spouse as 1/1.5 of the couple's wealth to account for shared assets such as housing; Table T.10).

In Tables T.14-T.16, we provide distributional statistics by *wealth group*. These tables contain the most frequently used measure of wealth concentration: the wealth share of the top-1%. In Bern, this share has risen from 29.9% in 2002 to 38.3% in 2021 (Table T.14). Differing marriage rates of the wealthy affect these numbers only marginally, the "equivalence version" of these shares being only about one percentage-point lower (Table T.15). Table T.14 moreover shows that the wealth threshold for belonging to the top-1% group stood at CHF 3.8m in 2022, and that 58.2% of wealth holders in that category were older than 65.

In Lucerne, the top-1% share is even higher than in Bern, having risen from 40.0% in 2005 to 46.3% in 2021 (Table T.16). To compare: The **nationwide top-1% wealth share increased from 36.6% in 2003 to 45.1% in 2022.**[13] By this metric too, Lucerne's wealth distribution is closer than Berne's wealth distribution to their nationwide counterpart. Lucerne's wealth threshold for the top-1% group stood at CHF 5.1m in 2021. 50.6% of wealth holders in that category were older than 65.

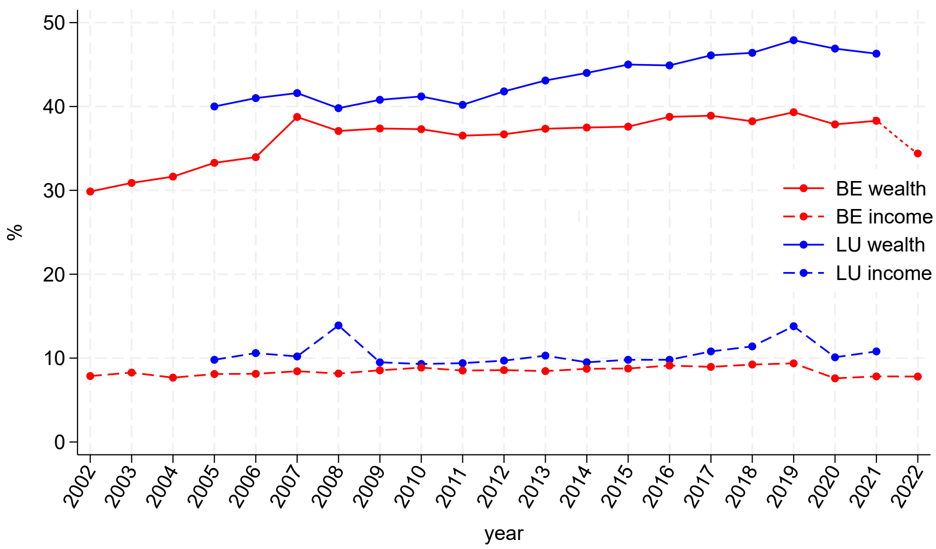
We illustrate the evolution of top-1% wealth shares in Figure 3. While that share has been on a continuous upward trend in Lucerne, it has been flat in Bern since 2007. The drop in the Bern top-1% wealth share in 2022 is likely due to missing entries at the time of data extraction.[14]

Figure 3 also sheds some light on the role of real-estate undervaluation for measured wealth inequality. The slight drop in the measured top-1% wealth share in Bern 2020 is consistent with the generalised real-estate revaluation carried out in that year (see Figure 2). However, the simultaneous drop in the Lucerne top-1% wealth share is inconsistent with that explanation and rather suggests delayed processing of tax filings by very wealthy households. Moreover, the markedly stronger increase in the top-1% wealth share observed in Figure 3 for

[11]Source: FTA taxable wealth statistics.
[12]Source: Federal Tax Administration (FTA) taxable wealth statistics.
[13]Source: FTA taxable wealth statistics.
[14]Our Bern tax data were extracted in July 2025.

Lucerne than for Bern also does not fit with an explanation based on administrative valuations, as Figure 2 shows them to have co-moved almost perfectly in the two cantons. Real-estate undervaluation does not, therefore, appear to be the main driver of high and rising measured wealth inequality.

**Figure 3:** Evolution of top 1% shares of wealth and income




*Sources*: Bern main tax records and Lucerne tax records.
*Notes*: The graph shows the evolution of annual household-level top-1% wealth and income shares. The drop in the Bern top-1% wealth share in 2022 (dotted line) is likely due to missing entries of some wealthy taxpayers which were yet to be classified at the time of data extraction (July 2025).

## 2.3 Wealth and income

For a comprehensive view of economic inequality, income should be considered as well as wealth. In Tables T.17 and T.18, we therefore report income shares by income group, defined analogously to the wealth groups of Section 2.2. Our data confirm that income is distributed less unequally than wealth. The **top-1% income share** was 8.8% in Bern in 2022, and 10.8% in Lucerne in 2021—in both cases **up by around one percentage point since the beginning of the sample period** (see also Figure 3).

Wealth and income are imperfectly correlated. Especially retiree households can have large wealth but comparatively small incomes. In Tables T.19-T.22, we therefore document the distribution of wealth-income ratios. A first evident pattern is the faster growth of wealth relative to income. In Bern, the median wealth-income ratio increased from 1.1 in 2002 to 1.5 in 2022 (Table T.19), and in Lucerne it increased from 0.9 in 2005 to 1.3 in 2021 (Table T.21).

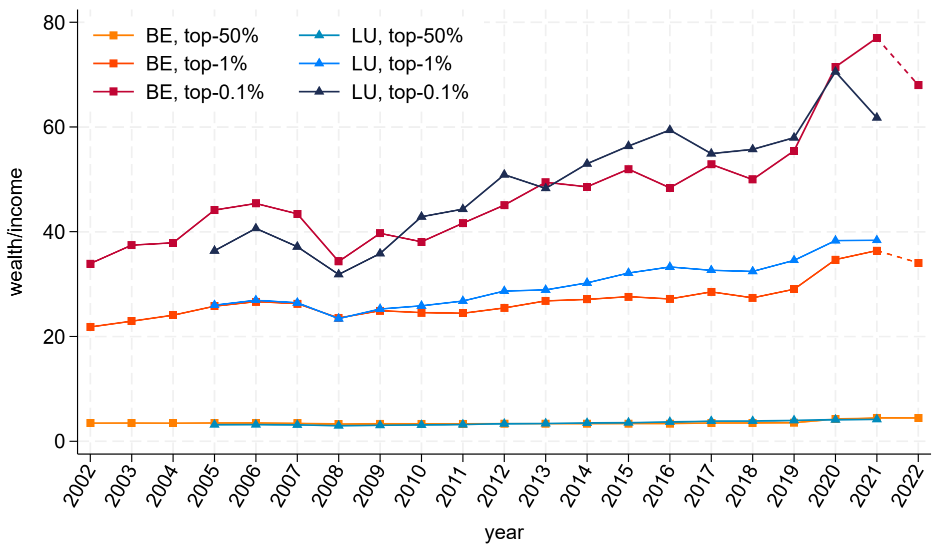
The data also show that wealth increased particularly strongly at the top, even relative to income. During the period 2005-2021, for which we have consistent data in our two sample cantons, the wealth-to-income ratio of above-median wealth holders increased by 28% in Bern (from 3.46 to 4.45, Table T.20) and by 32% in Lucerne (from 3.17 to 4.18, Table T.22).[15] For top-1% wealth holders, however, these ratios increased by 41% in Bern and by 48% in Lucerne. If we zoom in further to consider only the top-0.1%, their wealth-to-income ratios increased by

[15]To be precise: we report median taxpayer-level wealth-income ratios within the given wealth brackets.

74% in Bern and by 70% in Lucerne.

By 2021, **top-0.1% wealth holders on average declared 75 times more wealth than income in Bern, and 62 times more wealth than income in Lucerne** (Tables T.20 and T.22). Those households had taxable wealth of at least CHF 20.2m in Bern (Table T.14) and CHF 32.1m in Lucerne (Table T.16). Even assuming that those taxpayers' income consists entirely of capital income, their wealth-to-income multiples imply an average return of no more than 1.6% on their assets.[16] Very wealthy taxpayers therefore seem to successfully structure their investments in such a way as to declare relatively small taxable income flows and, by implication, large (untaxed) capital gains.

**Figure 4:** Evolution of wealth-income ratios




*Sources*: Bern main tax records and Lucerne tax records.
*Notes*: The graph shows the evolution of annual median wealth-income ratios in Bern and Lucerne for households in three wealth brackets: top-50%, top-1% and top-0.1%. Dotted lines indicate unreliable values due to incomplete tax records.

## 2.4 Age-wealth profiles

Wealth shows a pronounced life-cycle pattern: it typically builds up during people's working life through savings and bequests, and then gets drawn down during retirement. The distribution of wealth across age groups has considerable implications for the incidence of taxation and social security systems. This is why we take a close look at the age profiles of personal wealth and income.

We begin by conducting some of the analyses of Sections 2.2 and 2.3 separately on the subsamples of working-age taxpayers (defined as up to age 65) and of retirement-age taxpayers (defined as above age 65). These analyses are shown in Tables T.23-T.34.

We observe that *wealth* is considerably lower and distributed more unequally among working-age households than among retirement-age households. 2021 median wealth in the under-65 age group was CHF 27,500 in Bern (Table T.24) and CHF 35,800 in Lucerne (Table

[16] Owner-occupied housing might be suspected to explain some of those values. However, the mostly small share of owner-occupied housing in the portfolios of top-0.1% wealth holders, and its generally low tax valuation, make it a highly unlikely driver of the low declared incomes relative to the wealth of those households.

T.26). The corresponding values for the over-65 were CHF 250,100 and CHF 249,500 respectively (Tables T.23 and T.25). **Median wealth of retirees is almost ten times larger than median wealth of working-age households**.

Low average wealth among the young, however, masks high levels of wealth inequality. In Bern, the 2022 top-1% wealth share was 38.0% among the under-65 but only 28.0% among the over-65 (Tables T.23 and T.24). It seems plausible that the higher wealth inequality among the under-65 is due to two main factors. First, inheritances have a more disequalizing effect in this age group, because fewer of the young than of the old have inherited in their lifetime.

Second, the variance in age is larger in the under-65 group. The sample of the working-age population includes people who simply have not yet had the time to accumulate wealth as well as people who are close to completing their professional careers. In contrast, among those aged 65 and over, everyone had at least 65 years to accumulate wealth. Wealth inequality among retirees is likely further reduced by the fact that in Switzerland, more than half of new retirees withdrew (some of their) second-pillar retirement savings as a lump sum instead of an annuity (56% in 2022, up from 49% in 2015).[17]

The life-cycle patterns of *income* are quite different. Both median incomes and income inequality are higher among the under-65 than among the over-65 (Tables T.27-T.30). As a consequence of lower wealth but higher incomes, wealth-to-income ratios are considerably lower among the young than among the old. According to the latest available Bern data, **while net wealth of the average working-age household corresponds to 0.9 times their annual income, net wealth of the average retirement-age household corresponds to 5.5 times their annual income** (Tables T.31-T.34).

Our data allow us to document the life cycle of wealth in finer detail. In Figures F.1-F.21, we show the evolution of wealth across all adult ages in a range of different ways. This collection of graphs confirms that wealth builds up gradually until around age 65 and then plateaus or decreases again in old age.

Strikingly, mean end-of-life wealth is found to be significantly positive in all these graphs. **Most people deplete wealth only partially, if at all, during retirement**. Take Figure F.1, which shows *mean* age-wealth profiles for Bern. This graph shows that **average wealth gets depleted only by some 15% after retirement** (from CHF 0.64m in the 66-70 age group to CHF 0.55m in the 86+ age group). A somewhat different picture emerges for *median* wealth. As can be gleaned from Figure F.2, in that case dissaving after retirement is about twice as strong, corresponding to 30% (from CHF 0.25m in the 66-70 age group to CHF 0.17m in the 86+ age group). Taken together, these age-wealth profiles suggest that dissaving in old age is partial at most for the majority of people.

The evolution of means and medians across age groups reflects two processes: a change in composition, driven mainly by mortality, and a pure life-cycle effect, tracking individuals as they get older. We illustrate those two processes in Figures F.6-F.21, where we show the wealth time-profile for continuously-observed taxpayers within ten-year periods.[18] The

[17]See Estevez and Cosandey (2024). The median value of these lump-sum payments (which do not show up as taxable wealth in our data before withdrawal) amounted to CHF 114,000 (CHF 85,000 in 2015). In future research, it will be interesting to study the weight of lump-sum capital withdrawals and other factors in shaping wealth inequality across age cohorts.

[18]For these illustrations, we focus on the canton of Bern. Evolutions of median wealth in the period 2012-2022

graphs show clearly that older age groups are increasingly dominated by wealthier people, as life expectancy correlates positively with wealth.[19] Figure F.6 also shows that most retirees decumulate part of their wealth, and that this is true even once we consider only the subsample of (mostly less wealthy) retirees who did not make inter-vivos gifts (Figure F.8). Wealthier retirees, however, do not decumulate their wealth. This can be seen from the evolution of mean wealth in Figures F.10 and F.11. **If inter-vivos gifts are not counted as wealth decumulation, then mean wealth is found to increase until the end of life for the majority of retirees** (Figures F.12 and F.13). Finally, we also document that male retirees have higher wealth than female retirees across all definitions (Figures F.14-F.21).

# 3 Bequests

Next we turn to the intergenerational transmission of private wealth, by describing patterns of inheritance (transmission at death) and of declared gifts (transmission inter vivos). This analysis is based on the Bern main tax records. The Bern data report inheritances and gifts received, as recipients are asked to declare such transfers in their annual tax return.[20]

## 3.1 Inheritance: age of receipt, size and distribution

Table T.35 provides summary statistics on inheritances as declared in annual income tax returns. Between 2002 and 2022, the average age of inheritance receipt rose by three years, from 55.7 to 58.8. The **median age of inheriting rose from 56 to 60**. When we regress the average age of inheritance receipt shown in Table T.35 on time, we obtain a mean annual increase in the age of inheritance receipt of 60 days [$p$-value $= 0.00$].

Averaged over the two initial and final sample years, the mean nominal inheritance increased from CHF 92,069 to CHF 191,963. When regressing the log mean inheritance on time, we obtain an average annual growth rate of 2.7% [$p$-value $= 0.00$]. In the same time interval, the **median inheritance increased from CHF 28,635 to CHF 44,503**, with an implied average annual growth rate of 2.1% [$p$-value $= 0.00$].

These simple statistics confirm two trends. First, large inheritances grew faster than overall inheritances. This is reflected in the higher growth rate of the mean inheritance compared to the median inheritance. Hence, inheritances became more unequal. Second, both mean and median inheritances grew somewhat faster than per-capita nominal GDP, which grew at an

feature noticeably regular discontinuities. These are caused by a general upward revision of taxable real-estate values in 2020.

[19] In fact, already from age 45 onward a cohort effect opens up: average wealth growth of taxpayers that remain in the data for the full 10-year window is lower than growth of average wealth across ages, pooled over all households. This suggests above-average "attrition" of low-wealth households already before retirement, presumably due to migration flows.

[20] These transfers were tax-free in most of the cases covered in our sample. Therefore, tax authorities probably did not verify them particularly diligently. This might lead to some omissions or misreporting, especially of small inheritances and gifts. The larger the amounts, the stronger is the incentive for taxpayers to declare inheritances and gifts accurately in their annual return, because reporting is needed to explain discontinuous increases in taxable wealth.

annual rate of around 1.5% in the same time interval.[21] The growth of inheritance is even more pronounced when compared to that of labour income: the observed inheritance growth rate of 2.7% is more than twice as high as that of the median wage over the same period, which stood at 1.3%.[22]

Tables T.36 and T.37 show the nominal distribution of inheritance. Over the entire sample period, we observe 322 inheritances in excess of CHF 5 million, out of 231,283 inheritances. Those 0.15% of inheritance cases, however, accounted for fully 19.7% of inherited wealth in the sample (Table T.37 and T.38).

The distribution of inheritance by size brackets is documented in Table T.40. Over the entire sample period, the **top-1% inheritance share was 31.4%**.[23] This is lower than the corresponding top-1% share of taxable wealth, which stood at 36.3% (Table T.14). On receipt, therefore, **inheritances are distributed somewhat less unequally than wealth**.

### 3.2 Gifts: age of receipt, size and distribution

Tables T.42 and T.43 provide summary statistics on inter-vivos gifts declared as received and made, respectively. Between 2002 and 2022, the average age of gift receipt rose slightly, from 43.4 to 44.0, and **the median age of gift receipt remained unchanged at 42**. When we regress the average age of gift receipt shown in Table T.42 on time, we obtain an average annual increase in the age of gift receipt of 9 days [$p$-value $= 0.03$]. Over the same time period, the average age of making a gift increased from 68.6 to 70.7, and the median age from 70 to 71.

Averaged over the two initial and final sample years, the mean nominal gift received decreased from CHF 115,690 to CHF 98,730. This change is not statistically significant, as the estimated regression coefficient of average gifts received with respect to time has a $p$-value of 0.74.[24] We can thus conclude that average nominal gift amounts remained roughly unchanged over time. The **median size of gifts decreased from CHF 30,000 to CHF 26,000**. This trend was borderline statistically significant, with a $p$-value of 0.05. A trend towards smaller gifts is visible also in the data on gifts made (Table T.43).

While the real value of the representative inter-vivos gift decreased over time, the number of gifts rose strongly over our sample period, by 66%. In the same interval, the number of declared inheritances only rose by 12% (Table T.35). **Inter-vivos Gifts are becoming more frequent but relatively smaller**.[25]

One reason behind the volatility of gifts computed over our sample period is an extraordinary spike in 2011. As can be seen in Tables T.42 and T.45, the volume of gifts received

[21] The average annual growth rate of Swiss nominal GDP over our sample period 2002-2022 was 2.4%. From 2008 onwards, canton-level GDPs are also reported. In 2008-2022, the nominal GDP growth rate of Bern was on average 0.4% lower than the nationwide growth rate. We therefore extrapolate an average GDP growth rate for Bern of 2.0% over the entire sample period, and we subtract the 0.5% average population growth rate in Bern over the same time interval. Sources: Swiss Federal Statistical Office, series "Gross Domestic Product per Region and Canton" and "Permanent Resident Population".

[22] According to the Swiss Federal Statistical Office's wage structure survey (LSE), the standardized median monthly wage rose from CHF 5,250 in 2002 to CHF 6,788 in 2022.

[23] This share is unchanged when we compute it at the level of individuals instead of households, see Table T.41. Note that by "top-1% inheritance share" we mean the share of the top-1% largest inheritances in total inheritances, not the share of inheritances going to (or coming from) the top-1% wealthiest taxpayers.

[24] Our inability to reject the null of no change is not driven by the outlier value in 2011. Ignoring that observation only lowers the $p$-value to 0.61.

[25] On the weight of gifts in total bequests, see Section 3.3.

increased almost six-fold, from CHF 810m in 2010 to CHF 4,658m in 2011, and then dropped back to CHF 820m in 2012. This surge in inter-vivos giving in 2011 can be explained by the prospect at the time that a new federal estate and gift tax would retroactively affect inter-vivos gifts made from 2012 onwards (see also Jann and Fluder, 2015). This led to a wave of "panic gifting" in 2011. The proposal for the new tax was eventually rejected in a nationwide referendum in 2015, by a 71.7% majority.

Tables T.44 and T.45 show the nominal distribution of gifts. For instance, over the entire sample period, we observe 243 gifts in excess of CHF 5m, out of 246,134 gifts. Those 0.1% of gifts, however, accounted for fully 22.1% of the combined value of declared gifts in our sample (Table T.46). The share of large gifts, defined as CHF 5 million or more, turns out to be similar to the share of large inheritances according to that same definition (0.15% of inheritance cases and 17.3% of inherited value, see Section 3.1).

The distribution of gifts by percentile is documented in Table T.48. Over the entire sample period, the **top-1% gift share averaged 31.1%**. This is almost identical to the top-1% inheritance share of 31.4% (Table T.40), and thus again lower than the corresponding top-1% share of taxable wealth of 36.2% (Table T.14). Like inheritances, therefore, gifts are distributed somewhat less unequally than wealth.

### 3.3 The volume of declared inheritances and gifts combined

When we compare cumulative inheritances and gifts received in Tables T.35 and T.42 (or, equivalently, Tables T.37 and T.45), we observe that the value of gifts represented approximately 81% of the value of inheritances. This share is volatile, ranging between 36% in 2012 and 303% in 2011, with no statistically significant time trend.[26]

A ratio of gifts to inheritance of 0.81 implies that gifts represent around 45% ($= 0.81/1.81$) of total transfers.[27]

This estimate is somewhat higher than those reported for Switzerland in previous research (Daepp, 2003; Brülhart et al., 2018, Table 2). When we adjust declared inheritances and gifts for valuation effects, however, we find a somewhat lower share of inter-vivos giving (see Table T.90): **per CHF 100 transmitted at death, some CHF 50 have on average already been transmitted during the decedent's lifetime through formal inter-vivos gifts**. The valuation-corrected share of gifts in total bequests is thus around one-third. This share has not changed statistically significantly over our sample period.[28]

In order to estimate the trend growth rate of total declared bequests (inheritance + gifts according to income tax returns), we regress the log of their annual volume on time. We obtain an average annual growth rate of 2.8% [$p$-value $= 0.01$]. The corresponding growth rate of the volume of inheritance is 3.2% [s.e. $= 0.6$; $p$-value $= 0.00$], and that for the total volume of gifts

[26] A regression of the gifts-to-inheritance ratio on time does not allow us to reject the null hypothesis of an unchanged share [$p$-value $= 0.63$]. Controlling for the 2011 spike in inter-vivos gifts does not change this result. The 2011 spike and subsequent trough in the evolution of the gift-to-inheritance ratio is explained by the wave of "panic gifting" in anticipation of the 2015 referendum, as discussed in Section 3.2.

[27] This estimate does not appear to be affected by the fact that inheritances by direct descendants were tax-free from 2006 onwards, as the same ratio roughly obtains when we consider the Bern data for 2002-2005 only.

[28] See Table T.90, column 11. We return to the issue of value-correcting declared inheritances and gifts in Section 4.4, where we also provide estimates of the effective nationwide volume of bequests.

is 2.4% [s.e. $= 1.5$; $p$-value $= 0.13$]. Those two growth rates are not statistically significantly different from each other, consistent with the constant share of gifts in total bequests.

Total declared bequests in the canton of Bern grew faster than nominal GDP of the canton, which rose at an annual rate of around 2.0% in the same time interval.[29] This confirms the secular increase in the weight of wealth and inheritance relative to income.

## 3.4 Age profile: Inheritance

We now take a closer look at the distribution of inheritance by age. Table T.50 reports probabilities of declaring one or more inheritances by 5-year age group. Consistent with what we find in Section 3.1, this probability is highest between the ages of 61 and 65.[30] In 2022, 4.6% of taxpayers in that age range declared an inheritance. This was larger than the combined share of declared inheritances by taxpayers aged 45 or under, which stood at 3.8%.

We also show age distributions graphically. Figure F.23 shows that the median age of inheriting has increased from 56 to 60 over our sample period, and that the entire age distribution is moving to the right.

Around **one in ten inheritances is received by people aged 40 or under, whereas more than half of inheritances are received by people aged 56-70**. Figure F.25 gives further insights into the shifting age distribution: in 2002, 50% of inheritances were received by people aged 56 or younger. By 2022, those aged 56 or younger accounted for a mere 35% of all inheritance cases. These shares are similar whether computed in terms of the number of inheritances (Figure F.25) or in terms of the value of inheritances (Table T.51).

While younger people tend to receive a minor share of total inheritance, those flows on average represent a larger increase in wealth for them than for older households (Figure F.27).[31] With respect to income, however, inheritance on average represents the biggest positive shock for households below age 30 and for households above age 80 (Figure F.28).

As a corollary, the final column of Table T.50 shows annual shares of tax declarations featuring an inheritance, computed across all ages. This offers a check on whether the share of declared inheritances relative to actually received inheritances has fallen over time, especially as inheritance taxation was significantly lowered within our sample period. It turns out that the aggregate probability of declaring an inheritance has been slightly increasing [$p$-value $= 0.04$], which suggests that reporting by taxpayers has not deteriorated over time.[32]

## 3.5 Age profile: Gifts

We also study the age distribution of inter-vivos transfers. We in turn consider donees and donors.

[29] See footnote 21.

[30] On the effect of the age distribution of inheritance receipt on heirs' labor supply, see Brülhart et al. (2025).

[31] For an explicit analysis of the implications of inheritance for wealth inequality, see Section 4.3.

[32] Recall that declaring inheritances and gifts on the annual tax returns considered in this section is not directly relevant for income and wealth taxation, and that inheritance and gift taxes are based on separate tax forms.

### 3.5.1 Donees

Table T.53 reports probabilities of declaring receipt of one or more inter-vivos gifts by 5-year age group. Consistent with what we find in Section 3.2, the **probability of receiving a gift is highest between the ages of 36 and 40**. In 2022, 4.36% of taxpayers in that age range declared receiving an inter-vivos gift. Over the whole sample period, 18% of gifts went to donees aged 36-40 (Table T.54).

We also present age distributions graphically. Figure F.29 shows that the probability of receiving an inter-vivos gift has been increasing in all age groups, but the median age of receiving a gift has remained unchanged at 42 (Figure F.30). **Older donees on average receive somewhat larger gifts**. This means that the median donee age when weighted by amounts received is somewhat higher, at 43-44 (Figure F.33).

**Less than 9% of total gifts are received by people aged 30 or under**, whereas 48% of gifts are received by people aged 46 and older. These shares are similar whether computed in terms of the number of gifts (Figure F.32) or in terms of the value of those gifts (Table T.54).

Akin to inheritances, gifts on average represent a larger increase in wealth for younger households than for older households (Figure F.34). In contrast, the gift-to-income ratio shown in Figure F.35 is relatively flat over the life cycle compared to the inheritance-to-income ratio (Figure F.28). The most striking aspect of Figure F.35, however, is the increase in the gift-to-income ratio across all ages over our sample period, consistent with the secular increase in the weight of wealth transfers compared to that of incomes.

Just as we do for inheritance, we can look at the final column of Table T.53 as a check on how the reported incidence of declared gifts has evolved over time. We observe a distinct upward trend [$p$-value $= 0.00$], from an across-all-ages probability of receiving a gift of 2.1% in 2002-3 to a probability of 3.5% in 2021-2. This confirms that **the frequency of gifts has been increasing over time**.

### 3.5.2 Donors

The data also allow us to identify donors (as randomized taxpayer numbers, given anonymization). The incidence of gifts made has increased over time, from 0.9% per household and year in 2002 to 1.2% in 2022 (Table T.56). Unsurprisingly, inter-vivos gifts are predominantly made by the elderly. While **households aged below 60 have a probability of 0.3% of making a tax-declared gift in any given year**, that probability increases by an order of magnitude to **2.8% after age 60**. Among people beyond retirement age, the probability of making a gift is roughly constant with respect to age. 81.2% of all donors are aged above 60 (Table T.57). **91.2% of the value of inter-vivos gifts originate from donors aged above 60** (Table T.58).

The 66-70 age group stands out as giving relatively large amounts per taxable gift. This also turns out to be the only age category whose share of aggregate gifts has increased over our sample period.[33] One explanation for this might be the increasing prevalence of capital withdrawals on retirement from second-pillar and third-pillar tax-sheltered retirement savings schemes.

[33] Regressing the share of the 66-70 age group shown in Table T.58 on time yields a coefficient estimate of 0.33 [s.e. $= 0.10$; $p$-value $= 0.00$]. All other age groups show no statistically significant time trend. This is consistent with increasing capital withdrawals of pension savings instead of annuitization (Estevez and Cosandey, 2024).

We also document the relationship between donors' wealth and the amount given. Table T.59 shows that 68% of gifts are made by millionaire donors, defined as households with net wealth of at least CHF 1m in the year prior to declaring the gift. Gifts made by millionaire donors, however, on average represent only 2.6% of their pre-gift wealth, whereas gifts made by non-millionaire donors on average represent 16.5% of their pre-gift wealth.[34]. Conditional on making a gift, young retirees (aged 66-70) give some 7% of their pre-gift wealth, whereas donors in the oldest age group (86+) on average give away 9.5% of their pre-gift wealth (Table T.61).

Perhaps the most interesting of these exhibits is Table T.62, where we report giving as a share of pre-gift wealth for donors and non-donors combined. Put differently, the entries in this table report how many francs were donated on average in a given year per CHF 100 of pre-gift wealth. The overall average is 0.20, implying that **per CHF 100 of wealth, CHF 0.2 are transferred annually as a tax-declared inter-vivos gift**. This measure increases monotonically with age, to peak at 0.51 for the over-85 age group. Looking at the right-most column of Table T.62, we observe no clear trend in the incidence of giving: regressing the aggregated gift shares on time yields a coefficient that is statistically indistinguishable from zero [$p$-value $= 0.98$]. Perhaps surprisingly, given increasing longevity, **the share of wealth that is transferred via inter-vivos gifts has remained constant over our sample period**.

In a final analysis, we study the extent to which inheritances received are passed on by heirs in the form of inter-vivos gifts. We define such "intergenerational pass-through" as gifts made in the year of declaring an inheritance or in the following year. Our results, shown in Table T.63, suggest that around 10% of heirs pass on some of their inheritance as gifts, up from 6% at the beginning of the sample (column 6 of Table T.63). Among heirs aged over 65, this share is around 18%, up from 13% at the beginning of the sample (column 5 of Table T.63). While the share of heirs passing-on some of their inheritance has been increasing, the proportion of the inheritance value that is passed on (conditional on non-zero pass-through) has been decreasing, from from above 40% in the early 2000s to 33% at the end of the sample period (column 9 of Table T.63). Overall, therefore, **the share of inherited wealth that was immediately passed on to other donees has remained roughly unchanged**.

# 4 Extensions

## 4.1 Bequests by family link and asset type

The basic tax data contain no information on the source of bequests received and on the destination of bequests made, nor on the type of assets transferred, as these details are not declared on annual tax returns. When bequests are potentially subject to taxation, however, a transaction-specific tax form has to be filed. We can draw on data based on such forms submitted in the canton of Bern for inheritances and for inter-vivos gifts in the 1995-2021 time period.

[34] These are weighted averages based on the bottom rows of Tables T.59 and T.60.

As inheritances and gifts to direct descendants were no longer taxed in Bern from 2006 onward, coverage of the bequest-specific data has been highly incomplete since then. We therefore restrict our analyses to the period 1995-2005. For 2002-2005, coverage of these bequest-specific data overlaps with that of the basic tax records.

In Tables T.64 and T.65, we provide summary statistics for the four years in which we can match the bequest-specific data to the basic tax data. We find corresponding entries in the basic tax data for some 55% of inheritances received according to the inheritance-specific data (Table T.64, column 10) and for some 72% of gifts received according to the gift-specific data (Table T.65, column 10). This might be the result of incomplete reporting of inheritances and gifts in annual tax declarations, but a definitive explanation of the imperfect match between the two databases will require further investigation. As long as such inaccuracies show no significant regularities with regard to time or individual observables, they should not unduly distort our descriptive analyses.

The bequest data allow us to perform analyses on *family links* between donors and recipients of these transfers. Figure F.36 shows that most transfers were from parents to children: 64% of inheritances and 91% of inter-vivos gifts were given to direct descendants.[35] When we weight transfers by their value, fully **73% of inheritances and 93% of inter-vivos gifts accrued to direct descendants**. Only 5% of inheritances and 1% of gifts went to to non-relatives (Figure F.37).[36]

In Figures F.38-F.49, we describe family links between donors and recipients separately by age group. These graphs show that parent-to-children transfers dominate for recipients up to the 60-69 age group, regarding both inheritances and inter-vivos gifts. From age 70 upward, siblings and cousins became the main source of inheritances and gifts. By far the largest flow were inheritances received by direct descendants in their 50s (Figure F.40).

For gifts only, we have information on the *types of transferred assets*. Roughly **half of inter-vivos gifts were in the form of money, and around a quarter in the form of real estate** (Figures F.43 and F.44). Similar proportions apply to the subgroup of parent-to-children gifts (Figures F.45 and F.46). Interestingly, the value **share of gifts in the form of real-estate was higher for donees aged 50 and over than for younger donees** (Figures F.47 and F.48). These, however, are shares of relatively small flows. When weighting by the overall distribution of gifts (Figure F.49), we find that 66% of gifts in the form of real estate go to donees aged 30-49 (Figure F.50).

### 4.2 Estates

So far, we have considered bilateral transfers between donors, upon death or while alive, and individual recipients. We now seek to quantify estates, that is total wealth of decedents at the time of death. This analysis can both give us an alternative way of measuring intergenerational

[35]In a legal sense, only 51% of inheritances were received by individual children and grandchildren. However, it seems safe to assume that all or almost all of the "communities of heirs", accounting for the 13% of inheritances, also consisted of direct descendants. These are lower-bound estimates, as 2% of inheritances cannot be attributed.

[36]For an analysis of the determinants of estate allocations across categories of heirs in Switzerland, see Brülhart and Soler (2026).

wealth flows and provide estimates of the potential tax base of an estate tax.[37]

Given that transfers between spouses may or may not be considered as bequest flows, we consider two different definitions: wealth at death "including spousal inheritance" (our baseline), and wealth at death "not including spousal inheritance", where the former is defined as 50% of the couple's taxable wealth prior to the death of the first spouse and the latter is defined as 25% of that taxable wealth.[38] Tables T.66 and T.67 show annual total taxable wealth at death in Bern and Lucerne, respectively. When regressing log wealth at death on time, we obtain an average annual growth rate of 3.1% [$p$-value $= 0.00$] in Bern and of 6.0% [$p$-value $= 0.00$] in Lucerne. In the same time interval (2006-2021), the nationwide average annual growth rate of taxable wealth was 4.6%, while that of nominal GDP amounted to 2.0%.[39] Hence, the value of wealth, and thus estates, grew twice as fast in Lucerne as in Bern, and significantly outpaced nationwide GDP growth in both cantons.

#### 4.2.1 Distribution of estates

In Tables T.68-T.71, we provide a range of statistics on the distribution of wealth at death, by nominal wealth bracket, by wealth percentile and by age group.

CHF 5 million is sometimes mentioned as a possible exemption threshold for a future federal estate tax. In 2021, that threshold was exceeded by 0.67% of estates in Bern (Table T.68) and by 1.01% of estates in Lucerne (Table T.69). However, in 2021 **estates of CHF 5 million or more accounted for 38.7% of taxable wealth at death in Bern** (Table T.73), **and 57.2% in Lucerne** (Table T.75).

The skewness of wealth at death also becomes evident when we look at top-percentile shares. For example, the share of top-1% wealth at death, averaged across sample years, was 30.7% in Bern (Table T.76) and 37.1% in Lucerne (Table T.77). Over our respective sample periods, these shares increased in both cantons, by 0.4 percentage points in Bern [$p$-value $= 0.33$], and by 0.9 percentage points in Lucerne [$p$-value $= 0.04$]. The overall trend towards greater wealth concentration is thus also apparent when focusing on wealth at death.

#### 4.2.2 Composition of estates

In Tables T.80-T.87, we disaggregate wealth at death into financial and non-financial, i.e. real estate, wealth. As we have shown in Section 2.1, real estate wealth is systematically under-

[37]In the Bern data, we need to infer deaths from tax records in the subsequent year. Hence, we cannot compute these estimates for the 2022, our final sample year. For details on the construction of our wealth-at-death estimates, see Appendix Section A. For a description of the distribution of estates in excess of CHF 50m, see Brülhart (2024).

[38]The derivation is as follows. In a legal sense, a couple's wealth at the time of death of the first spouse has three components: (a) the share of household wealth which, although declared jointly for tax purposes, is legally the property of the surviving spouse already prior to the death of their partner, (b) the share of the decedent's wealth that is bequeathed to the surviving spouse, and (c) the share of the decedent's wealth that is bequeathed to other heirs. As we do not observe (a) in the tax data, we assume it to be 50% in all cases. Of the remaining wealth, a minimum of one-quarter had to be left to the surviving spouse, with a default spousal share of one-half (for intestate decedents with children). For the definition of bequests "not including spousal inheritance", we therefore assume the share left to the surviving spouse to equal one-half of the wealth legally owned by the decedent, i.e. one-quarter of the couple's joint wealth prior to the death of the first spouse. This definition therefore covers one-quarter of the couple's joint wealth prior to the death of the first spouse, while the definition "including spousal inheritance" covers one-half of that joint wealth.

[39]Corresponding growth rates of wealth of the living were 3.7% in Bern and of 6.0% in Lucerne. Source: FTA taxable wealth statistics.

valued in the tax data. This implies that the average real-estate shares in wealth at death computed from annual tax returns will also underestimate the real-estate share of taxable bequests. The reason is that, for bequest taxation and unlike for annual income and wealth taxation, real estate is subject to specific up-to-date administrative valuations after the death of its owner. This serves the twin purposes of equitable estate distribution and of taxing assets at market valuations at the bequest stage.[40]

Compared to their share in wealth across all taxpayers (Tables T.4, T.5), real estate has a somewhat larger weight in wealth at death (Tables T.80, T.81). This is not surprising, as the share of real estate in private wealth on average increases until around age 71-75 (Tables T.80, T.81).

The weight of real estate in wealth at death relates non-monotonically to decedent wealth (Tables T.86, T.87). For decedents up to the 60th wealth percentile, real estate represents less than 10% of wealth. Between the 60th to 99.9th wealth percentiles, the net value of real estate typically represents more than 20% of taxable wealth at death, whereas for the top 0.1% of taxpayers, this share again drops below 20%. This confirms real estate to be an important asset class mainly for the upper middle class, while the very wealthiest hold most of their wealth as financial assets (see, e.g., Saez and Zucman, 2016).

### 4.3 Inheritance and inequality

Analyses of tax records in Denmark (Boserup et al., 2016) and Sweden (Elinder et al., 2018) have shown that inheritance reduces relative wealth inequality in the short run.

We provide the first analogous evidence for Switzerland, and we find similar results. For example, while we have seen that the wealthiest percent of taxpayers in Bern on average owned 36.2% of total wealth (Table T.14), the top-1% of heirs in terms of pre-inheritance wealth received only 18.9% of total inheritance (Table T.88).

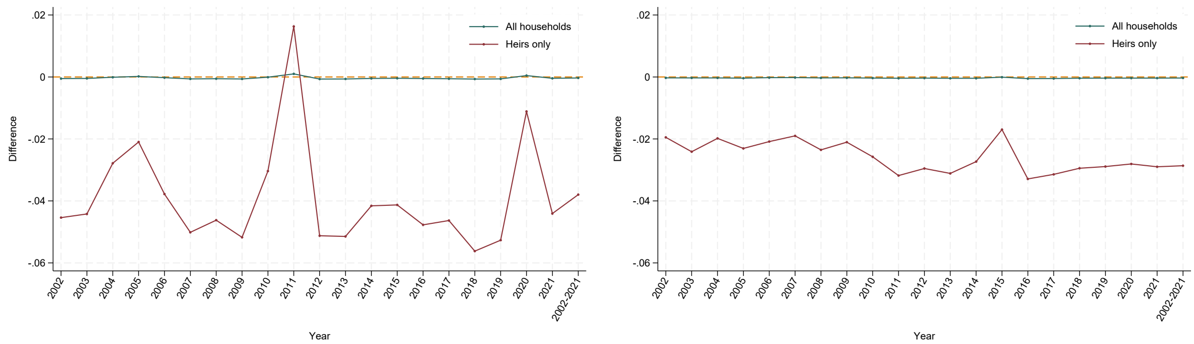
For an analysis covering all wealth brackets, we compare annual Gini indices for two wealth distributions: the actual observed distribution, and a hypothetical distribution for which we add inheritances received in the subsequent year. The impact on the Gini index is defined as the difference between the latter value and the first. Negative differences imply that that inheritance reduces the Gini index and thus relative inequality in the year of receipt. In Figure 5, we show that these differences are indeed negative in almost all sample years. The difference is quantitatively larger and more precisely estimated when, for every considered year, we retain only the sample of taxpayers who received an inheritance in that given year ("heirs only"). The inequality-reducing short-run effect of inheritance is about twice as strong on average for heirs under the age of 65 (panel (a) of Figure 5) than for heirs over the age of 65 (panel (b) of Figure 5).[41]

The short-run effect of inheritance on relative inequality, however, is probably of limited societal relevance. In Figure F.52, we report bootstrap confidence bands around the estimated Gini-reducing effects of inheritances across all households, and we find them not to be statistically significant, even when pooled across 18 sample years. When looking at distributional

[40]See, e.g., Brülhart (2024). We return to this issue in Section 4.4.
[41]Figure F.51 shows the corresponding pooled effects across all ages.

**Figure 5:** Short-run change in Gini index due to inheritance

(a) Under-65s (b) Over-65s




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. The graph shows the impact of inheritances on the Gini index in the year of receipt, alternatively across all households and across households who declared an inheritance in the given year ('heirs only').

effects only among the subsample of heirs, however, the inequality-reducing short-run effect of inheritance turns out to be statistically significant (Figure F.53).

When considering absolute wealth differences, inheritances exacerbate wealth inequality. This can be seen in Table T.89, which shows, for example, that of inheritances in excess of CHF 10m, more than 96% accrue to heirs who are in the top-1% wealth bracket already before inheriting.

Even more importantly, inheritance has been shown by Nekoei and Seim (2023) to exacerbate also relative inequality in the medium run, as the share of inheritances that is saved and reinvested by their recipients strongly correlates with the size of inheritance. Moreover, Morelli et al. (2025) show that very large inheritances tend to be inequality-increasing even on impact. They locate this threshold around the 95th percentile of the bequest distribution. According to our data, this would imply hat inheritances in excess of around CHF 500,000 have a wealth-inequality-increasing effect already on receipt (see Table T.40).[42]

## 4.4 Inferring the nationwide bequest volume

We can use the data underlying this study for an estimate of the volume of bequests at the national level. This will require a number of adjustments and approximations despite the high-quality data at our disposal. Since 2021 is our last sample year with complete coverage, we initially focus on bequests in that year.

Inheritances as declared in Bern income tax returns amounted to CHF 2,585m (Table T.37), and declared gifts amounted to CHF 1,501m (Table T.45), with total declared bequests therefore amounting to CHF 4,086m. For an extrapolation to the national level, we can divide this number by the share of Bern in total taxable wealth in Switzerland. That share was 9.66% in 2021 according to FTA taxable wealth statistics. This yields a tax-declaration based estimate of the 2021 nationwide bequest volume of CHF 42.1bn. That estimate, though derived rigorously from administrative data, is is almost certainly wrong.

[42] Analyses analogous to those papers are beyond the scope of this descriptive overview but will be an interesting project for future research.

One way of seeing this is through an analogous calculation that starts from taxable wealth at death, our proxy for the volume of estates. According to Table T.66, this value was CHF 4,390m in Bern in the year 2021—70% larger than declared inheritances. This difference suggests that declared inheritances significantly underestimate actual inheritances. Given that the bulk of inheritances are no longer subject to bequest taxation, such underreporting need not be illegal and is therefore unsurprising. Wealth at death therefore offers a more reliable starting point for estimating the volume of inheritance.

Extrapolating again to the national level, our estate estimate for Bern yields an aggregate value of CHF 45.4bn. Such an extrapolation can also be done for Lucerne. Table T.67 shows that total wealth at death in Lucerne amounted to CHF 2,300m in 2021. Lucerne's share in total Swiss wealth was 4.80% according to the FTA taxable wealth statistics. Hence, the implied estimate of nationwide inheritance is CHF47.9 bn—reasonably close to the Bern-based extrapolation.

Considering that declared gifts on average represented some 58% of declared inheritances over our Bern sample period (Tables T.37 and T.45), the corresponding nationwide estimates of combined gifts and inheritances increases to CHF 71.7bn based on the Bern data and to CHF 75.7bn based on the Lucerne data.[43]

For an estimate of the *effective* volume of gifts and inheritances, three additional adjustments need to be made.

1. Real estate is systematically valued below market values for the purpose of income and wealth taxation, as we discuss in Section 2.1.

2. Third-pillar pension savings are tax-free and therefore not part of declared wealth, even though they are bequeathable.

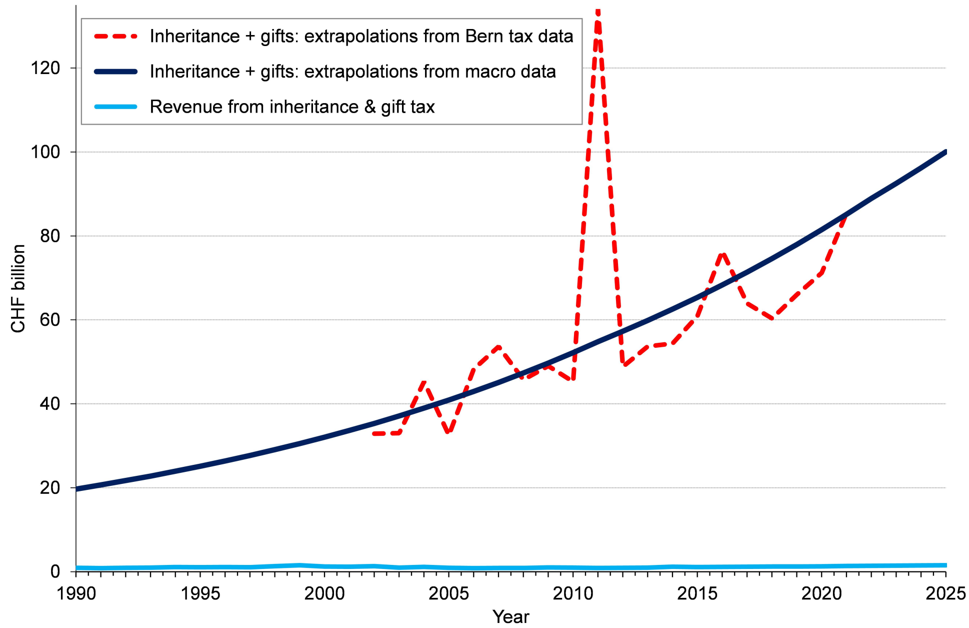
3. Available evidence points to significant noncompliance in the declaration of financial assets in Switzerland (Brülhart et al., 2022).

We can estimate the combined effects of these factors by comparing the estimate of nationwide private wealth published by the federal tax authorities, which is derived from declared wealth in annual tax returns, to that published by the SNB, which aims to capture all private assets valued at market rates. According to FTA taxable wealth statistics, total declared taxable wealth in Switzerland was CHF 2,445bn in 2021. Private wealth as reported by the SNB stood at CHF 3,351 in 2021.[44] The value of private wealth according to the SNB was thus 37% higher than declared taxable wealth. If we apply this mark-up to the estimates of bequests from the cantonal tax data **for 2021, we obtain an aggregate bequest estimate of CHF 98.2bn, based on the Bern data, and of CHF 103.7bn, based on the Lucerne data**.

[43]This is a conservative adjustment, as the gift-to-inheritance ratio of 58% happened to be relatively low in 2021. Averaged over our entire Bern sample period, that ratio amounted to 81% (see Section 3.3).

[44]We consider net private wealth from which we subtract non-bequeathable 'second-pillar' pension savings.

**Figure 6:** Two estimates of the total volume of bequests




*Sources*: Bern main tax records, Brülhart et al. (2018), and Swiss Federal Finance Administration.
*Notes*: The graph shows the evolution of annual volume of inheritance and gifts, based on two different estimates: one based on macro data, using the 'economic inheritance flows' of Piketty (2011) as computed for Switzerland by Brülhart et al. (2018), and one extrapolating to the national level from the evolution in the canton of Bern as derived from the Bern main tax records (see Table T.90). The graph also shows consolidated (canton + municipal) revenue from the inheritance and gift tax. All values in current nominal Swiss francs (CHF).

We conduct this exercise not just for 2021 but for all sample years. The resulting series based on the Bern data is shown as the dashed red line in Figure 6, with the underlying data series reported in Table T.90. The red line confirms that the estimate of the total bequest volume inferred from macro data (i.e. the solid navy line in Figure 6 as well as in Figure 1) likely captures the correct level and trend. According to that macro estimate, the combined volume of inheritance and gifts in Switzerland reached CHF 100bn in 2025. The Bern-based estimate (red dashed line), however, differs from the macro estimate in two ways. First, it is more volatile. The true volatility of the nationwide bequest volume most likely lies somewhere between our artificially smooth macro estimate and the volatile series for a single canton (where occasional very large bequests have greater influence on the aggregate than at the nationwide level). Second, the Bern-based series shows a very pronounced peak in 2011, reflecting the wave of "panic gifting" we already identified in Section 3.2. The graph also illustrates clearly how bequests were mostly below trend for a decade after the 2011 peak of inter-vivos gifting, which is consistent with those gifts mainly anticipating transfers that otherwise would have been made at a later date.

## 4.5 Effective wealth and inheritance tax burdens

**Figure 7:** Evolution of wealth and inheritance tax rates


*Sources*: Swiss National Bank, Swiss Federal Finance Administration, and Brülhart et al. (2018).
*Notes*: The graph shows the evolution of effective average tax rates on wealth (left axis) and on inheritances and inter-vivos gifts (right axes). To obtain these rates, we divide annual revenue as reported by the Swiss Federal Finance Administration by our estimated total private wealth and total bequests, respectively (see Figure 1).

As a final exercise, we can use the available data for a calculation of effective average tax rates on (a) net private wealth and (b) inheritances and gifts. We compute these rates by dividing the respective tax revenues by the estimated total volume of wealth and bequests, respectively. Annual consolidated canton and municipal tax revenues from wealth and bequest taxes are published by the Federal Finance Administration (FFA). We can divide those by our estimates of total wealth and total bequests as shown in Figure 1.

The resulting data series are shown in Figure 7. The data show that both wealth and inheritance taxes have been on a downward trend in recent decades. **The effective average wealth tax rate fell from 0.35% in 1990 to 0.28% in 2025, and the effective average bequest tax rate fell from 4.6% in 1990 to 1.5% in 2025**. The gradual fall of inheritance taxes in the 1990s and 2000s is mainly explained by cantons one after another abolishing inheritance taxes on direct descendants (see Brülhart and Parchet, 2014). The fall in wealth taxes is similarly explained primarily by multiple canton-level tax cuts (see Brülhart et al., 2022).

There is evidence that reductions in wealth tax rates contributed to the observed rise in wealth inequality (Marti et al., 2023). Causality may of course also partly run in the opposite direction, from more concentrated wealth to (political pressure for) lower tax rates. This would be an interesting issue to explore in future research.

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# A Data description

We use three data sources:

- The Bern income tax dataset (**Bern main tax records**). This anonymized dataset contains all numeric information declared annually by the population of taxpayers for 2002 to 2022.[45] For married households, we observe separate records for each partner. Records are differentiated within couples in terms of demographic variables (age, gender, etc.) and labor incomes, but wealth-related variables (including capital incomes) are pooled. These data also include annual amounts of inheritances and gifts received, as reported by individual taxpayers.

- **Bern bequest data** are two datasets that contain detailed data on the nature of (a) inheritances and (b) inter-vivos gifts received in the canton of Bern covering the period from 1995 to 2021.[46] As inheritances by direct descendants were no longer subject to taxation from 2006 onwards, data coverage is highly incomplete since then. We therefore restrict our analyses to the years up to 2005. The bequest data allow us to perform analyses on links between donors and recipients of these transfers. Furthermore, for gifts only, we have information on the nature of transferred assets.

- **Lucerne tax records** for the period 2005-2021.[47] This database contains anonymized information on the wealth and income of Lucerne taxpayers, as well as other variables included in annual tax declarations. In the Lucerne data made available to us, wealth is top-coded at CHF 40m and income at CHF 2m. However, the Lucerne cantonal statistical office has provided us with a file containing the number of censored observations, as well as the annual mean and median values of the censored variables. In contrast to the Bern data, the Lucerne dataset contains a single (pooled) observation per married couple, the husband in most cases being the reference person for the demographic variables (age). The Lucerne data do not contain information on inheritances and gifts. They do, however, contain a variable indicating the death of the main taxpayer, enabling us to estimate the value of taxable wealth at death - a proxy for the value of estates (see below).

We made the following adjustments/choices in preparing the data for our analysis:

- **Wealth and income**: In both the Bern and the Lucerne data, we take net household wealth ("Reinvermögen") as our wealth variable. We refer to this as "taxable wealth", as it captures the value of all taxable assets, including out-of-canton real estate, net of all debt. Equivalently, we use net household income ("Reineinkommen") as our income variable. This encompasses labor income net of deductible expenses related to work (e.g., commuting costs up to a cap) as well as capital income (interest and dividends)

[45] Those data were last extracted from the administrative system on 11 July 2025, at which stage the tax files were finalized up to 2022.

[46] Those data were last extracted from the administrative system on 9 March 2023, at which stage the tax files were finalized up to 2021.

[47] Those data were extracted from the administrative system in August 2023 and transmitted to us in July 2024, at which stage the tax files were finalized up to 2021.

net of interest paid, and transfer incomes (e.g., pensions or unemployment benefits). Capital gains are not considered, as they are not taxed in Switzerland and therefore not reported.

- **Negative wealth/bequests**: Negative values of net wealth, income and bequests are set to zero. Negative net wealth according to tax data mainly occurs in the case of high nominal mortgage debt that is subtracted from real estate assets assessed at low fiscal values.

- **Unit of analysis**: Unless specified otherwise, our analyses are performed at the level of tax units. In other words, we treat each tax unit as a single observation, irrespective of whether it refers to an unmarried individual or to a married couple. We use the terms "tax unit" and "taxpayer" interchangeably.

- **Averaged variables**: For individual-level analyses, pooled variables for married couples are divided by two.

- **'Equivalence' variables**: Pooled variables for married couples are divided by 1.5. This takes account of shared benefits of wealth and income within couples.

- **Financial/non-financial wealth**: Tax records report gross financial and non-financial (i.e. real estate) wealth separately, but debt is reported for both wealth categories jointly. Based on aggregate data from the Swiss National Bank, we attribute 94% of declared debt to non-financial wealth and the remaining 6% to financial wealth.

- **Household age**: In the Bern data, we take the husband's age in the case of married couples. This allows us to to maintain comparability with the Lucerne data. For same-sex couples, we consider the age of the older spouse. We assign the wife's age in the rare cases (116 in total) where the database contains information on a married woman but not her husband. In the Lucerne data, where we observe only the age of one spouse (almost always the husband), we take that as our age variable for married couples.

- **Inheritances and gifts received**: We consider married couples as unitary economic entities and therefore do not include transfers within couples in our definition of inheritances and gifts. We therefore ignore declared inheritances and gifts received in cases where they are reported by formerly married individuals who become widowed in the same year.

- **Estates (wealth at death):** As we do not directly observe bequeathed estates, we take the last tax declaration before death as a proxy measure. In order to do this, we need to observe both individuals' wealth and their year of death. The data of our two sample cantons pose different challenges in this regard.
  - The *Bern* main tax records do not report deaths. We infer deaths from the available information in two ways, depending on the individual's marital status.
    - For singles, we focus on taxpayers who exit the panel, i.e. who disappear from the data for the remaining observable years. Individuals can exit because of

leaving the canton of Bern or because of death. As we have no information on this, we consider exits by singles aged 66 and above to be due to death.[48]

  * For married individuals, we can track the status of the surviving spouse: if a person's status changes from "married" to "widowed", we deduce that their spouse died during the previous year. Additionally, we consider married individuals who exit the data in the same year as deceased if they are aged 66 years or above.

  This procedure provides a fairly good estimate of deaths in the canton of Bern, as we show in Table T.91.

- The *Lucerne* tax records include information on deaths. However, they pose a challenge because of the censoring of wealth at CHF 40m. We therefore assign to all censored decedent wealth values the mean wealth of the censored group in the given year.

[48] This choice is based on data from the Federal Statistical Office, showing that the share of decedent only exceeds the share of movers only for ages 66 and above.

# B Valuation of real estate

Taxable real estate is not marked to market. Legal provisions allow for certain discounts of assessed values relative to market values. Moreover, official revaluations are carried out only irregularly.

Here, we propose and apply a method for estimating valuations of real estate in the tax data relative to market values. Our method makes use of the fact the SNB has been publishing annual estimates of (a) the nationwide market value of privately held real estate and (b) the nationwide value of private mortgage debt. These series are published since 2000.

Let us denote true (marked-to-market) gross private housing wealth as $W_H$ and taxable gross private housing wealth as $\hat{W}_H$, where the circumflex refers to variables observed in the tax records. Our variable of interest, which we denote $\phi$, captures the factor by which taxable real estate values need to be multiplied to obtain true real estate values:

$$\phi = \frac{W_H}{\hat{W}_H}.$$

We seek to compute $\phi$ from the available data. For this, we define three ratios which are observable with Swiss data and which turn out—given certain assumptions—to be sufficient for inferring $\phi$:

1. The marked-to-market housing share, which we denote by $\alpha$:

   $$\alpha = \frac{W_H - M}{W} = \frac{W_H - M}{W_H - M + W_F},$$

   where $M$ is mortgage debt, $W$ is net private wealth, and $W_F$ is net non-housing private wealth.[49]

2. The taxable housing share, which we denote by $\hat{\alpha}$:

   $$\hat{\alpha} = \frac{\hat{W}_H - M}{\hat{W}_H - M + W_F}.$$

3. The aggregate mortgage loan-to-value ratio, which we denote by $m$:

   $$m = \frac{M}{W_H}.$$

By substituting and rearranging terms, our ratio of interest, $\phi$ can be expressed as a function of the three ratios $\alpha$, $\hat{\alpha}$ and $m$, as follows:

$$\phi = \frac{\alpha(1 - \hat{\alpha})}{\hat{\alpha}(1 - m)(1 - \alpha) + m\alpha(1 - \hat{\alpha})}. \tag{1}$$

The SNB data allow us to quantify $\alpha$ and $m$ annually for the country as a whole (Table 1), while the individual-level tax data allow us to quantify $\hat{\alpha}$ annually for a given canton—in our

[49]Consistent with the definition retained throughout this report, we consider only taxable non-housing wealth. This means that 'second-pillar' and 'third-pillar' pension assets that have not yet been withdrawn are not included in $W_F$.

case Bern and Lucerne (Tables T.4 and T.5). If we are prepared to assume that $\alpha$ and $m$ do not vary significantly across cantons—or at least not across the two rather large and diverse cantons that we have data for—then we are in a position to calculate $\phi$, our (inverse) measure of fiscal real-estate undervaluation.

Specifically, we can can quantify the the following observable version of equation (1):

$$\phi_{ct} = \frac{\alpha_{Ct}(1-\hat{\alpha}_{ct})}{\hat{\alpha}_{ct}(1-m_{Ct})(1-\alpha_{Ct}) + m_{Ct}\alpha_{Ct}(1-\hat{\alpha}_{ct})}, \tag{2}$$

where $c$ denotes cantons, $C$ denotes Switzerland as a whole, and $t$ denotes years.

Our resulting calculations of taxable real-estate wealth relative to real-estate wealth at market values, i.e. of $1/\phi_{ct}$, are shown in Figure 2 in Section 2.

**Table 1:** SNB aggregate wealth statistics

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---|---|---|---|---|---|---|---|---|
| Year | Net private wealth ($W$) | Gross fin. wealth | Fin. debt ($M$) | Net fin. wealth ($W_F$) | Gross real-est. wealth ($W_H$) | Mortg. debt | Net real-est. wealth | Housing share ($\alpha$) | Mortg. loan/val. ratio ($m$) | Share of mortg. debt |
| | =(4)+(7) | | | =(2)-(3) | | | =(5)-(6) | $=\frac{(7)}{(1)}$ | $=\frac{(6)}{(5)}$ | $=\frac{(6)}{(6)+(3)}$ |
| 2000 | 1,385 | 901 | 53 | 848 | 964 | 426 | 537 | 0.39 | 0.44 | 0.89 |
| 2001 | 1,328 | 848 | 54 | 794 | 967 | 433 | 534 | 0.40 | 0.45 | 0.89 |
| 2002 | 1,248 | 773 | 51 | 721 | 979 | 452 | 527 | 0.42 | 0.46 | 0.90 |
| 2003 | 1,296 | 833 | 51 | 781 | 994 | 479 | 514 | 0.40 | 0.48 | 0.90 |
| 2004 | 1,365 | 863 | 51 | 812 | 1,048 | 495 | 553 | 0.41 | 0.47 | 0.91 |
| 2005 | 1,477 | 949 | 56 | 894 | 1,102 | 518 | 584 | 0.40 | 0.47 | 0.90 |
| 2006 | 1,639 | 1,043 | 57 | 986 | 1,195 | 542 | 653 | 0.40 | 0.45 | 0.90 |
| 2007 | 1,742 | 1,084 | 56 | 1,027 | 1,273 | 559 | 715 | 0.41 | 0.44 | 0.91 |
| 2008 | 1,639 | 920 | 53 | 867 | 1,345 | 573 | 772 | 0.47 | 0.43 | 0.92 |
| 2009 | 1,725 | 1,003 | 51 | 952 | 1,371 | 597 | 773 | 0.45 | 0.44 | 0.92 |
| 2010 | 1,774 | 1,016 | 53 | 963 | 1,432 | 620 | 812 | 0.46 | 0.43 | 0.92 |
| 2011 | 1,888 | 1,027 | 54 | 973 | 1,564 | 649 | 915 | 0.48 | 0.41 | 0.92 |
| 2012 | 2,039 | 1,083 | 55 | 1,027 | 1,687 | 675 | 1,011 | 0.50 | 0.40 | 0.92 |
| 2013 | 2,161 | 1,158 | 56 | 1,102 | 1,768 | 710 | 1,058 | 0.49 | 0.40 | 0.93 |
| 2014 | 2,278 | 1,223 | 57 | 1,166 | 1,850 | 739 | 1,112 | 0.49 | 0.40 | 0.93 |
| 2015 | 2,317 | 1,205 | 55 | 1,150 | 1,928 | 761 | 1,167 | 0.50 | 0.39 | 0.93 |
| 2016 | 2,373 | 1,255 | 57 | 1,198 | 1,957 | 782 | 1,175 | 0.49 | 0.40 | 0.93 |
| 2017 | 2,549 | 1,368 | 60 | 1,308 | 2,046 | 805 | 1,241 | 0.49 | 0.39 | 0.93 |
| 2018 | 2,544 | 1,337 | 65 | 1,272 | 2,098 | 826 | 1,272 | 0.50 | 0.39 | 0.93 |
| 2019 | 2,725 | 1,468 | 67 | 1,401 | 2,171 | 847 | 1,324 | 0.49 | 0.39 | 0.93 |
| 2020 | 2,852 | 1,527 | 71 | 1,457 | 2,266 | 871 | 1,395 | 0.49 | 0.38 | 0.92 |
| 2021 | 3,151 | 1,675 | 73 | 1,603 | 2,447 | 899 | 1,548 | 0.49 | 0.37 | 0.93 |
| 2022 | 3,186 | 1,586 | 78 | 1,507 | 2,601 | 922 | 1,679 | 0.53 | 0.35 | 0.92 |
| 2023 | 3,309 | 1,627 | 82 | 1,545 | 2,697 | 934 | 1,764 | 0.53 | 0.35 | 0.92 |
| 2024 | 3,473 | 1,725 | 84 | 1,640 | 2,785 | 952 | 1,833 | 0.53 | 0.34 | 0.92 |
| 2025 | 3,612 | 1,794 | 88 | 1,706 | 2,896 | 990 | 1,906 | 0.53 | 0.34 | 0.92 |

*Source*: Swiss National Bank (SNB) 'Balance sheet of households' database.
*Notes*: Data in columns (1)-(7) are in nominal CHF billion. Data for 2025 are extrapolated from 2024 using an annual growth rate of 4%.

# C Appendix: Tables and figures

**Table T.1:** Summary statistics: Bern tax records, tax-unit level

| Year | Age (mean) | Married (%) | Widowed (%) | Age > 65 (%) | Wealth (mean) | Wealth (median) | Income (mean) | Income (median) | Number of tax units |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 47.12 | 37.40 | 10.70 | 21.50 | 200,167 | 28,510 | 47,245 | 39,769 | 571,110 |
| 2003 | 47.23 | 37.00 | 10.56 | 21.44 | 208,393 | 28,445 | 47,846 | 40,068 | 574,766 |
| 2004 | 47.29 | 36.55 | 10.39 | 21.35 | 212,686 | 27,760 | 47,763 | 40,208 | 579,635 |
| 2005 | 47.40 | 36.16 | 10.25 | 21.33 | 224,790 | 27,917 | 48,303 | 40,425 | 584,294 |
| 2006 | 47.49 | 35.74 | 10.10 | 21.31 | 232,028 | 27,681 | 48,502 | 40,581 | 589,012 |
| 2007 | 47.60 | 35.35 | 9.97 | 21.40 | 253,657 | 27,646 | 49,711 | 41,478 | 593,742 |
| 2008 | 47.72 | 35.05 | 9.81 | 21.61 | 238,455 | 26,933 | 50,639 | 42,409 | 598,230 |
| 2009 | 47.88 | 34.78 | 9.66 | 21.84 | 247,005 | 27,810 | 51,365 | 42,779 | 603,032 |
| 2010 | 48.03 | 34.47 | 9.53 | 22.10 | 248,990 | 27,974 | 51,851 | 42,909 | 607,936 |
| 2011 | 48.19 | 34.17 | 9.42 | 22.39 | 248,559 | 27,825 | 52,132 | 43,316 | 612,666 |
| 2012 | 48.35 | 33.88 | 9.32 | 22.71 | 254,716 | 28,404 | 52,505 | 43,635 | 619,002 |
| 2013 | 48.49 | 33.62 | 9.18 | 22.98 | 264,304 | 28,872 | 52,956 | 44,069 | 624,464 |
| 2014 | 48.67 | 33.44 | 9.06 | 23.33 | 269,575 | 29,469 | 54,093 | 44,998 | 628,573 |
| 2015 | 48.88 | 33.23 | 8.96 | 23.65 | 273,056 | 29,621 | 54,459 | 45,186 | 632,467 |
| 2016 | 49.07 | 32.98 | 8.87 | 23.96 | 282,226 | 30,317 | 55,337 | 45,870 | 635,927 |
| 2017 | 49.29 | 32.81 | 8.77 | 24.26 | 292,462 | 31,566 | 55,594 | 46,070 | 638,608 |
| 2018 | 49.51 | 32.62 | 8.69 | 24.58 | 288,882 | 31,738 | 56,211 | 46,457 | 641,691 |
| 2019 | 49.73 | 32.37 | 8.59 | 24.89 | 303,327 | 33,107 | 56,883 | 46,916 | 644,501 |
| 2020 | 50.41 | 32.50 | 8.62 | 25.54 | 354,617 | 45,451 | 56,243 | 47,396 | 638,814 |
| 2021 | 51.08 | 32.70 | 8.66 | 26.24 | 378,441 | 50,701 | 57,630 | 48,346 | 632,518 |
| 2022 | 51.29 | 32.41 | 8.58 | 26.66 | 352,806 | 50,131 | 58,228 | 48,798 | 636,057 |
| Total | 48.65 | 34.19 | 9.39 | 23.15 | 269,537 | 31,471 | 52,771 | 43,893 | 12,887,046 |

*Source*: Bern main tax records.
*Notes*: Data are at the level of tax units (married couples counted as single observations). We set the age of married couples to the husband's age, for comparability with the Lucerne data (where within couples we observe only male ages). For same-sex couples, we retain the age of the person with the lower tax identifier (which is akin to randomizing). We retain the wife's age in some rare cases (116 in total) where the tax records contain information on the age of the wife but not of the husband. The number of observations drops between 2020 and 2021 because taxpayers aged 16 (17) no longer needed to file from 2020 (2021) onward.

**Table T.2:** Summary statistics: Bern tax records, individual level

| Year | Age (mean) | Female (%) | Married (%) | Widowed (%) | Age > 65 (%) | Deaths (%) | Wealth (mean) | Wealth (median) | Income (mean) | Income (median) | Number of individuals |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 48.08 | 52.17 | 54.44 | 7.79 | 20.73 | 1.13 | 145,681 | 29,264 | 34,385 | 30,702 | 784,714 |
| 2003 | 48.22 | 52.12 | 54.02 | 7.71 | 20.77 | 1.14 | 152,110 | 29,560 | 34,924 | 31,035 | 787,439 |
| 2004 | 48.32 | 52.10 | 53.53 | 7.61 | 20.77 | 1.08 | 155,759 | 29,292 | 34,978 | 31,324 | 791,481 |
| 2005 | 48.47 | 52.06 | 53.11 | 7.53 | 20.85 | 1.08 | 165,097 | 29,611 | 35,476 | 31,603 | 795,553 |
| 2006 | 48.59 | 52.04 | 52.65 | 7.44 | 20.92 | 1.08 | 170,944 | 29,766 | 35,732 | 31,904 | 799,485 |
| 2007 | 48.73 | 52.05 | 52.24 | 7.37 | 21.09 | 1.06 | 187,408 | 30,070 | 36,727 | 32,720 | 803,633 |
| 2008 | 48.87 | 52.04 | 51.91 | 7.26 | 21.39 | 1.06 | 176,571 | 29,381 | 37,497 | 33,523 | 807,896 |
| 2009 | 49.04 | 51.99 | 51.61 | 7.17 | 21.69 | 1.07 | 183,269 | 30,295 | 38,111 | 33,919 | 812,743 |
| 2010 | 49.20 | 51.97 | 51.26 | 7.09 | 22.05 | 1.08 | 185,172 | 30,513 | 38,561 | 34,164 | 817,458 |
| 2011 | 49.38 | 51.93 | 50.94 | 7.02 | 22.41 | 1.06 | 185,259 | 30,397 | 38,855 | 34,562 | 822,005 |
| 2012 | 49.53 | 51.91 | 50.62 | 6.96 | 22.80 | 1.10 | 190,254 | 30,950 | 39,217 | 34,917 | 828,736 |
| 2013 | 49.67 | 51.88 | 50.33 | 6.87 | 23.15 | 1.11 | 197,801 | 31,530 | 39,631 | 35,357 | 834,417 |
| 2014 | 49.85 | 51.85 | 50.12 | 6.79 | 23.55 | 1.08 | 202,028 | 32,028 | 40,539 | 36,245 | 838,733 |
| 2015 | 50.06 | 51.85 | 49.88 | 6.73 | 23.92 | 1.14 | 204,961 | 32,107 | 40,877 | 36,547 | 842,606 |
| 2016 | 50.24 | 51.81 | 49.60 | 6.67 | 24.28 | 1.11 | 212,233 | 32,756 | 41,613 | 37,141 | 845,636 |
| 2017 | 50.46 | 51.80 | 49.40 | 6.60 | 24.61 | 1.12 | 220,221 | 33,932 | 41,862 | 37,424 | 848,096 |
| 2018 | 50.67 | 51.77 | 49.19 | 6.56 | 24.94 | 1.12 | 217,831 | 33,988 | 42,386 | 37,773 | 851,007 |
| 2019 | 50.89 | 51.76 | 48.91 | 6.49 | 25.30 | 1.14 | 229,145 | 35,156 | 42,973 | 38,239 | 853,167 |
| 2020 | 51.47 | 51.76 | 49.06 | 6.51 | 25.91 | 1.23 | 267,632 | 48,093 | 42,447 | 38,542 | 846,468 |
| 2021 | 52.03 | 51.79 | 49.28 | 6.53 | 26.54 | 1.18 | 285,196 | 52,390 | 43,431 | 39,159 | 839,351 |
| 2022 | 52.23 | 51.78 | 48.95 | 6.48 | 26.98 | n.a. | 266,465 | 52,023 | 43,977 | 39,711 | 842,194 |
| Total | 49.74 | 51.92 | 50.96 | 7.00 | 23.13 | 1.07 | 200,868 | 33,567 | 39,326 | 34,924 | 17,292,818 |

*Source*: Bern main tax records.
*Notes*: Data are at the individual level (married couples consisting of two observations). For married individuals, wealth and income are split equally between spouses ("averaged" variables). As we do not have explicit information on deaths in the Bern data, we infer them in the following way. For married individuals, we can use the fact that when one spouse changes marital status from "married" to "widowed" in a given year, the other spouse has died during the previous year. We consider non-married individuals as deceased if they are aged over 65 and permanently disappear from the data from the subsequent year onwards. We may therefore accidentally classify some individuals as deceased, even though they simply moved out of the canton. At the same time, we do not capture deaths of non-married individuals younger than 65. From the way we infer deaths, this information is not available for the last sample year (see Table T.91). The number of observations drops between 2020 and 2021 because taxpayers aged 16 (17) no longer needed to file from 2020 (2021) onward.

**Table T.3:** Summary statistics: Lucerne tax records, tax-unit level

| Year | Age (mean) | Married (%) | Widowed (%) | Age >65 (%) | Deaths (%) | Wealth (mean) | Wealth (median) | Income (mean) | Income (median) | Number of tax units |
|---|---|---|---|---|---|---|---|---|---|---|
| 2005 | 46.48 | 38.3 | 9.3 | 19.5 | n.a. | 224,250 | 28,490 | 52,967 | 44,100 | 200,413 |
| 2006 | 46.60 | 38.0 | 9.1 | 19.5 | 1.06 | 235,286 | 29,102 | 53,864 | 44,623 | 203,119 |
| 2007 | 46.69 | 38.1 | 9.1 | 19.6 | 1.09 | 241,515 | 29,695 | 55,769 | 45,900 | 205,912 |
| 2008 | 46.76 | 37.7 | 8.9 | 19.6 | 1.09 | 231,139 | 29,413 | 57,130 | 46,900 | 209,704 |
| 2009 | 46.82 | 36.8 | 8.7 | 19.6 | 1.06 | 248,219 | 31,000 | 57,504 | 47,241 | 213,246 |
| 2010 | 46.94 | 36.5 | 8.6 | 19.8 | 1.05 | 258,565 | 32,018 | 58,127 | 47,600 | 215,967 |
| 2011 | 47.08 | 36.2 | 8.5 | 20.0 | 1.01 | 265,993 | 33,302 | 58,493 | 47,880 | 218,883 |
| 2012 | 47.21 | 36.0 | 8.3 | 20.1 | 1.07 | 281,387 | 35,459 | 58,781 | 48,238 | 222,060 |
| 2013 | 47.35 | 35.7 | 8.2 | 20.2 | 1.03 | 298,183 | 36,785 | 59,941 | 48,933 | 225,387 |
| 2014 | 47.50 | 35.5 | 8.1 | 20.4 | 1.02 | 310,264 | 37,924 | 60,562 | 49,274 | 228,239 |
| 2015 | 47.67 | 35.3 | 8.0 | 20.6 | 1.08 | 319,710 | 38,935 | 60,848 | 49,500 | 230,625 |
| 2016 | 47.92 | 35.3 | 7.9 | 20.9 | 0.98 | 335,311 | 41,502 | 61,255 | 49,607 | 232,736 |
| 2017 | 48.14 | 35.1 | 7.9 | 21.2 | 1.05 | 351,908 | 43,734 | 62,051 | 49,935 | 234,603 |
| 2018 | 48.36 | 34.9 | 7.8 | 21.4 | 1.06 | 354,858 | 44,861 | 63,235 | 50,757 | 236,568 |
| 2019 | 48.62 | 34.8 | 7.7 | 21.7 | 1.03 | 374,134 | 47,455 | 64,203 | 51,445 | 238,364 |
| 2020 | 48.83 | 34.5 | 7.7 | 22.0 | 1.10 | 383,064 | 51,959 | 63,896 | 51,542 | 240,543 |
| 2021 | 48.99 | 34.2 | 7.6 | 22.2 | 1.10 | 387,305 | 54,419 | 64,396 | 52,028 | 243,912 |
| Total | 47.57 | 36.0 | 8.3 | 20.5 | 0.99 | 303,269 | 38,041 | 59,788 | 48,628 | 3,800,281 |

*Source*: Lucerne tax records.
*Notes*: Data are at the level of tax units (married couples counted as single observations). The exception is the variable "deaths", which is based on individual deaths. We created a variable counting the number of deaths per household in a given year (0, 1 or 2 ), and then we assigned a weight of 1 to single households and 2 to married households. For married couples, the complementary demographic information available for the Lucerne data only indicates deaths of husbands, not of wives. We can infer deaths of wives, however, by tracking instances where husbands' marital status switches from "married" to "widowed". The table shows the weighted average of the number of deaths per household and year thus generated. This information is not available for the last sample year.

**Table T.4:** Wealth composition (financial & non-financial wealth) by wealth group, Bern

| Year | Wealth percentiles: 60-90 $F$ | 60-90 $NF$ | 90-99 $F$ | 90-99 $NF$ | 99-99.9 $F$ | 99-99.9 $NF$ | 99.9-100 $F$ | 99.9-100 $NF$ | All $F$ | All $NF$ |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 71.94 | 28.06 | 65.60 | 34.40 | 71.96 | 28.04 | 88.52 | 11.48 | 75.85 | 24.15 |
| 2003 | 72.37 | 27.63 | 66.57 | 33.43 | 72.40 | 27.60 | 90.26 | 9.74 | 76.70 | 23.30 |
| 2004 | 72.63 | 27.37 | 67.33 | 32.67 | 72.82 | 27.18 | 91.14 | 8.86 | 77.32 | 22.68 |
| 2005 | 72.97 | 27.03 | 68.60 | 31.40 | 75.22 | 24.78 | 92.22 | 7.78 | 78.54 | 21.46 |
| 2006 | 73.17 | 26.83 | 69.38 | 30.62 | 76.29 | 23.71 | 91.06 | 8.94 | 78.85 | 21.15 |
| 2007 | 73.29 | 26.71 | 69.71 | 30.29 | 76.99 | 23.01 | 94.33 | 5.67 | 80.67 | 19.33 |
| 2008 | 72.58 | 27.42 | 68.10 | 31.90 | 74.41 | 25.59 | 93.59 | 6.41 | 79.40 | 20.60 |
| 2009 | 73.53 | 26.47 | 69.19 | 30.81 | 75.05 | 24.95 | 94.29 | 5.71 | 80.32 | 19.68 |
| 2010 | 73.95 | 26.05 | 69.58 | 30.42 | 75.82 | 24.18 | 94.41 | 5.59 | 80.78 | 19.22 |
| 2011 | 74.03 | 25.97 | 69.73 | 30.27 | 75.97 | 24.03 | 93.36 | 6.64 | 80.50 | 19.50 |
| 2012 | 74.58 | 25.42 | 70.63 | 29.37 | 76.77 | 23.23 | 92.93 | 7.07 | 81.01 | 18.99 |
| 2013 | 75.55 | 24.45 | 71.50 | 28.50 | 78.11 | 21.89 | 94.10 | 5.90 | 82.07 | 17.93 |
| 2014 | 76.15 | 23.85 | 72.08 | 27.92 | 78.85 | 21.15 | 93.46 | 6.54 | 82.38 | 17.62 |
| 2015 | 76.47 | 23.53 | 72.64 | 27.36 | 78.97 | 21.03 | 93.32 | 6.68 | 82.79 | 17.21 |
| 2016 | 76.95 | 23.05 | 73.36 | 26.64 | 79.65 | 20.35 | 94.20 | 5.80 | 83.84 | 16.16 |
| 2017 | 77.65 | 22.35 | 74.10 | 25.90 | 81.08 | 18.92 | 94.98 | 5.02 | 84.68 | 15.32 |
| 2018 | 78.20 | 21.80 | 74.27 | 25.73 | 80.79 | 19.21 | 93.89 | 6.11 | 84.76 | 15.24 |
| 2019 | 78.99 | 21.01 | 75.54 | 24.46 | 81.78 | 18.22 | 93.09 | 6.91 | 85.60 | 14.40 |
| 2020 | 71.72 | 28.28 | 68.38 | 31.62 | 73.87 | 26.13 | 91.68 | 8.32 | 77.70 | 22.30 |
| 2021 | 72.68 | 27.32 | 69.87 | 30.13 | 75.56 | 24.44 | 92.67 | 7.33 | 79.13 | 20.87 |
| 2022 | 73.03 | 26.97 | 69.51 | 30.49 | 74.30 | 25.70 | 89.73 | 10.27 | 77.83 | 22.17 |
| Mean | 74.40 | 25.60 | 70.27 | 29.73 | 76.51 | 23.49 | 92.73 | 7.27 | 80.51 | 19.49 |

*Source*: Bern main tax records.

*Notes*: Basic observational unit: household. $F$ = Financial, $NF$ = Non-Financial. Since mortgage debt is not observed, imputations had to be made. Net wealth is computed as follows: $F$ = Gross financial wealth – 0.06×Debt; $NF$ = Gross non-financial wealth – 0.94×Debt. Gross financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets. Gross non-financial assets comprise all real estate, including owner-occupied housing and assets held through a community of heirs. Observations that featured either negative gross financial wealth, negative gross non-financial wealth or negative debt were dropped (72,723 observations in total). Results for households below the 60th percentile are not shown, as only a minority of those households are homeowners and our formulaic imputation of debt therefore becomes imprecise. The attribution factors for debt are computed based on financial statistics of the Swiss National Bank.

**Table T.5:** Wealth composition (financial & non-financial wealth) by wealth group, Lucerne

| Year | Imputed net wealth percentiles | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 60-90 | | 90-99 | | 99-99.9 | | 99.9-100 | | All | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2005 | 83.19 | 16.81 | 69.96 | 30.04 | 71.70 | 28.30 | 83.02 | 16.98 | 80.95 | 19.05 |
| 2006 | 83.47 | 16.53 | 70.03 | 29.97 | 72.57 | 27.43 | 83.92 | 16.08 | 80.94 | 19.06 |
| 2007 | 82.87 | 17.13 | 69.62 | 30.38 | 71.50 | 28.50 | 85.48 | 14.52 | 80.18 | 19.82 |
| 2008 | 82.18 | 17.82 | 67.88 | 32.12 | 68.00 | 32.00 | 82.74 | 17.26 | 78.48 | 21.52 |
| 2009 | 82.31 | 17.69 | 68.80 | 31.20 | 71.10 | 28.90 | 83.12 | 16.88 | 79.09 | 20.91 |
| 2010 | 82.41 | 17.59 | 69.46 | 30.54 | 74.15 | 25.85 | 84.50 | 15.50 | 79.89 | 20.11 |
| 2011 | 82.10 | 17.90 | 69.69 | 30.31 | 74.98 | 25.02 | 85.67 | 14.33 | 80.05 | 19.95 |
| 2012 | 82.04 | 17.96 | 70.68 | 29.32 | 76.51 | 23.49 | 87.51 | 12.49 | 80.76 | 19.24 |
| 2013 | 82.14 | 17.86 | 72.03 | 27.97 | 78.49 | 21.51 | 88.54 | 11.46 | 81.63 | 18.37 |
| 2014 | 82.32 | 17.68 | 72.65 | 27.35 | 79.74 | 20.26 | 87.75 | 12.25 | 81.96 | 18.04 |
| 2015 | 82.17 | 17.83 | 73.05 | 26.95 | 80.49 | 19.51 | 88.08 | 11.92 | 82.23 | 17.77 |
| 2016 | 81.71 | 18.29 | 73.45 | 26.55 | 80.72 | 19.28 | 88.33 | 11.67 | 82.25 | 17.75 |
| 2017 | 81.58 | 18.42 | 74.15 | 25.85 | 82.18 | 17.82 | 86.65 | 13.35 | 82.61 | 17.39 |
| 2018 | 81.48 | 18.52 | 74.15 | 25.85 | 81.35 | 18.65 | 87.25 | 12.75 | 82.46 | 17.54 |
| 2019 | 81.72 | 18.28 | 74.66 | 25.34 | 82.03 | 17.97 | 86.71 | 13.29 | 82.70 | 17.30 |
| 2020 | 82.58 | 17.42 | 75.22 | 24.78 | 81.97 | 18.03 | 87.68 | 12.32 | 83.29 | 16.71 |
| 2021 | 83.97 | 16.03 | 76.76 | 23.24 | 82.58 | 17.42 | 88.19 | 11.81 | 84.51 | 15.49 |
| Mean | 82.37 | 17.63 | 71.90 | 28.10 | 77.06 | 22.94 | 86.18 | 13.82 | 81.41 | 18.59 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. $F$ = Financial, $NF$ = Non-Financial. Since mortgage debt is not observed, imputations had to be made. Net wealth is computed as follows: $F$ = Gross financial wealth – 0.06×Debt; $NF$ = Gross non-financial wealth – 0.94×Debt. Gross financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets. Gross non-financial assets comprise all real estate, including owner-occupied housing and and assets held through a community of heirs. Observations that featured either negative gross financial wealth, negative gross non-financial wealth or negative debt were dropped (691 observations in total). Results for households below the 60th percentile are not shown, as only a minority of those households are homeowners and our formulaic imputation of debt therefore becomes imprecise. The attribution factors for debt are computed based on financial statistics of the Swiss National Bank. Censored wealth values (≥ CHF 40 million) are replaced by the mean values of the sum of censored wealth in the given year.

**Table T.6:** Annual number of taxpayers by nominal wealth bracket, Bern

| | Number | Percentage |
|---|---|---|
| **2002** | | |
| 0-9,999 | 219,009 | 38.35 |
| 10,000-49,999 | 109,151 | 19.11 |
| 50,000-99,999 | 56,713 | 9.93 |
| 100,000-499,999 | 135,070 | 23.65 |
| 500,000-999,999 | 32,752 | 5.73 |
| 1,000,000-4,999,999 | 16,882 | 2.96 |
| 5,000,000-9,999,999 | 1,008 | 0.18 |
| 10,000,000-49,999,999 | 478 | 0.08 |
| Above 50,000,000 | 47 | 0.01 |
| Total | 571,110 | 100.00 |
| **2003** | | |
| 0-9,999 | 221,677 | 38.57 |
| 10,000-49,999 | 107,880 | 18.77 |
| 50,000-99,999 | 56,499 | 9.83 |
| 100,000-499,999 | 135,530 | 23.58 |
| 500,000-999,999 | 33,627 | 5.85 |
| 1,000,000-4,999,999 | 17,905 | 3.12 |
| 5,000,000-9,999,999 | 1,069 | 0.19 |
| 10,000,000-49,999,999 | 524 | 0.09 |
| Above 50,000,000 | 55 | 0.01 |
| Total | 574,766 | 100.00 |
| **2004** | | |
| 0-9,999 | 226,033 | 39.00 |
| 10,000-49,999 | 107,309 | 18.51 |
| 50,000-99,999 | 56,353 | 9.72 |
| 100,000-499,999 | 135,377 | 23.36 |
| 500,000-999,999 | 34,203 | 5.90 |
| 1,000,000-4,999,999 | 18,643 | 3.22 |
| 5,000,000-9,999,999 | 1,112 | 0.19 |
| 10,000,000-49,999,999 | 545 | 0.09 |
| Above 50,000,000 | 60 | 0.01 |
| Total | 579,635 | 100.00 |
| **2005** | | |
| 0-9,999 | 228,073 | 39.03 |
| 10,000-49,999 | 107,370 | 18.38 |
| 50,000-99,999 | 56,200 | 9.62 |
| 100,000-499,999 | 135,820 | 23.25 |
| 500,000-999,999 | 34,987 | 5.99 |
| 1,000,000-4,999,999 | 19,900 | 3.41 |
| 5,000,000-9,999,999 | 1,206 | 0.21 |
| 10,000,000-49,999,999 | 676 | 0.12 |
| Above 50,000,000 | 62 | 0.01 |
| Total | 584,294 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2006** | | |
| 0-9,999 | 229,766 | 39.01 |
| 10,000-49,999 | 108,262 | 18.38 |
| 50,000-99,999 | 56,357 | 9.57 |
| 100,000-499,999 | 135,834 | 23.06 |
| 500,000-999,999 | 35,767 | 6.07 |
| 1,000,000-4,999,999 | 20,917 | 3.55 |
| 5,000,000-9,999,999 | 1,316 | 0.22 |
| 10,000,000-49,999,999 | 723 | 0.12 |
| Above 50,000,000 | 70 | 0.01 |
| Total | 589,012 | 100.00 |
| **2007** | | |
| 0-9,999 | 231,959 | 39.07 |
| 10,000-49,999 | 108,560 | 18.28 |
| 50,000-99,999 | 56,741 | 9.56 |
| 100,000-499,999 | 136,310 | 22.96 |
| 500,000-999,999 | 36,475 | 6.14 |
| 1,000,000-4,999,999 | 21,487 | 3.62 |
| 5,000,000-9,999,999 | 1,337 | 0.23 |
| 10,000,000-49,999,999 | 792 | 0.13 |
| Above 50,000,000 | 81 | 0.01 |
| Total | 593,742 | 100.00 |
| **2008** | | |
| 0-9,999 | 234,434 | 39.19 |
| 10,000-49,999 | 110,889 | 18.54 |
| 50,000-99,999 | 57,241 | 9.57 |
| 100,000-499,999 | 136,800 | 22.87 |
| 500,000-999,999 | 36,287 | 6.07 |
| 1,000,000-4,999,999 | 20,599 | 3.44 |
| 5,000,000-9,999,999 | 1,245 | 0.21 |
| 10,000,000-49,999,999 | 672 | 0.11 |
| Above 50,000,000 | 63 | 0.01 |
| Total | 598,230 | 100.00 |
| **2009** | | |
| 0-9,999 | 234,492 | 38.89 |
| 10,000-49,999 | 111,512 | 18.49 |
| 50,000-99,999 | 57,815 | 9.59 |
| 100,000-499,999 | 137,902 | 22.87 |
| 500,000-999,999 | 37,348 | 6.19 |
| 1,000,000-4,999,999 | 21,797 | 3.61 |
| 5,000,000-9,999,999 | 1,355 | 0.22 |
| 10,000,000-49,999,999 | 737 | 0.12 |
| Above 50,000,000 | 74 | 0.01 |
| Total | 603,032 | 100.00 |

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2010** | | | **2014** | | |
| 0-9,999 | 235,932 | 38.81 | 0-9,999 | 240,751 | 38.30 |
| 10,000-49,999 | 112,722 | 18.54 | 10,000-49,999 | 115,897 | 18.44 |
| 50,000-99,999 | 58,151 | 9.57 | 50,000-99,999 | 60,110 | 9.56 |
| 100,000-499,999 | 138,768 | 22.83 | 100,000-499,999 | 141,973 | 22.59 |
| 500,000-999,999 | 37,810 | 6.22 | 500,000-999,999 | 41,052 | 6.53 |
| 1,000,000-4,999,999 | 22,319 | 3.67 | 1,000,000-4,999,999 | 26,011 | 4.14 |
| 5,000,000-9,999,999 | 1,392 | 0.23 | 5,000,000-9,999,999 | 1,753 | 0.28 |
| 10,000,000-49,999,999 | 764 | 0.13 | 10,000,000-49,999,999 | 928 | 0.15 |
| Above 50,000,000 | 79 | 0.01 | Above 50,000,000 | 98 | 0.02 |
| Total | 607,937 | 100.00 | Total | 628,573 | 100.00 |
| **2011** | | | **2015** | | |
| 0-9,999 | 238,346 | 38.90 | 0-9,999 | 241,888 | 38.25 |
| 10,000-49,999 | 113,404 | 18.51 | 10,000-49,999 | 116,858 | 18.48 |
| 50,000-99,999 | 58,280 | 9.51 | 50,000-99,999 | 60,146 | 9.51 |
| 100,000-499,999 | 138,910 | 22.67 | 100,000-499,999 | 142,485 | 22.53 |
| 500,000-999,999 | 38,400 | 6.27 | 500,000-999,999 | 41,579 | 6.57 |
| 1,000,000-4,999,999 | 23,103 | 3.77 | 1,000,000-4,999,999 | 26,678 | 4.22 |
| 5,000,000-9,999,999 | 1,380 | 0.23 | 5,000,000-9,999,999 | 1,788 | 0.28 |
| 10,000,000-49,999,999 | 766 | 0.13 | 10,000,000-49,999,999 | 948 | 0.15 |
| Above 50,000,000 | 77 | 0.01 | Above 50,000,000 | 97 | 0.02 |
| Total | 612,666 | 100.00 | Total | 632,467 | 100.00 |
| **2012** | | | **2016** | | |
| 0-9,999 | 239,347 | 38.67 | 0-9,999 | 241,261 | 37.94 |
| 10,000-49,999 | 114,778 | 18.54 | 10,000-49,999 | 117,719 | 18.51 |
| 50,000-99,999 | 58,761 | 9.49 | 50,000-99,999 | 60,902 | 9.58 |
| 100,000-499,999 | 140,326 | 22.67 | 100,000-499,999 | 143,589 | 22.58 |
| 500,000-999,999 | 39,272 | 6.34 | 500,000-999,999 | 42,187 | 6.63 |
| 1,000,000-4,999,999 | 24,151 | 3.90 | 1,000,000-4,999,999 | 27,321 | 4.30 |
| 5,000,000-9,999,999 | 1,458 | 0.24 | 5,000,000-9,999,999 | 1,853 | 0.29 |
| 10,000,000-49,999,999 | 826 | 0.13 | 10,000,000-49,999,999 | 981 | 0.15 |
| Above 50,000,000 | 83 | 0.01 | Above 50,000,000 | 114 | 0.02 |
| Total | 619,002 | 100.00 | Total | 635,927 | 100.00 |
| **2013** | | | **2017** | | |
| 0-9,999 | 240,502 | 38.51 | 0-9,999 | 239,724 | 37.54 |
| 10,000-49,999 | 115,372 | 18.48 | 10,000-49,999 | 117,729 | 18.44 |
| 50,000-99,999 | 59,268 | 9.49 | 50,000-99,999 | 61,573 | 9.64 |
| 100,000-499,999 | 141,250 | 22.62 | 100,000-499,999 | 144,644 | 22.65 |
| 500,000-999,999 | 40,287 | 6.45 | 500,000-999,999 | 43,092 | 6.75 |
| 1,000,000-4,999,999 | 25,162 | 4.03 | 1,000,000-4,999,999 | 28,630 | 4.48 |
| 5,000,000-9,999,999 | 1,640 | 0.26 | 5,000,000-9,999,999 | 2,031 | 0.32 |
| 10,000,000-49,999,999 | 889 | 0.14 | 10,000,000-49,999,999 | 1,053 | 0.16 |
| Above 50,000,000 | 94 | 0.02 | Above 50,000,000 | 132 | 0.02 |
| Total | 624,464 | 100.00 | Total | 638,608 | 100.00 |

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2018** | | | **2021** | | |
| 0-9,999 | 240,717 | 37.51 | 0-9,999 | 199,817 | 31.59 |
| 10,000-49,999 | 117,985 | 18.39 | 10,000-49,999 | 115,188 | 18.21 |
| 50,000-99,999 | 61,679 | 9.61 | 50,000-99,999 | 64,794 | 10.24 |
| 100,000-499,999 | 145,999 | 22.75 | 100,000-499,999 | 157,353 | 24.88 |
| 500,000-999,999 | 43,424 | 6.77 | 500,000-999,999 | 52,321 | 8.27 |
| 1,000,000-4,999,999 | 28,749 | 4.48 | 1,000,000-4,999,999 | 38,574 | 6.10 |
| 5,000,000-9,999,999 | 1,974 | 0.31 | 5,000,000-9,999,999 | 2,799 | 0.44 |
| 10,000,000-49,999,999 | 1,032 | 0.16 | 10,000,000-49,999,999 | 1,500 | 0.24 |
| Above 50,000,000 | 132 | 0.02 | Above 50,000,000 | 172 | 0.03 |
| Total | 641,691 | 100.00 | Total | 632,518 | 100.00 |
| **2019** | | | **2022** | | |
| 0-9,999 | 238,334 | 36.98 | 0-9,999 | 202,899 | 31.90 |
| 10,000-49,999 | 119,041 | 18.47 | 10,000-49,999 | 114,870 | 18.06 |
| 50,000-99,999 | 62,677 | 9.72 | 50,000-99,999 | 64,503 | 10.14 |
| 100,000-499,999 | 146,749 | 22.77 | 100,000-499,999 | 157,731 | 24.80 |
| 500,000-999,999 | 44,210 | 6.86 | 500,000-999,999 | 53,258 | 8.37 |
| 1,000,000-4,999,999 | 30,102 | 4.67 | 1,000,000-4,999,999 | 38,499 | 6.05 |
| 5,000,000-9,999,999 | 2,100 | 0.33 | 5,000,000-9,999,999 | 2,731 | 0.43 |
| 10,000,000-49,999,999 | 1,149 | 0.18 | 10,000,000-49,999,999 | 1,411 | 0.22 |
| Above 50,000,000 | 139 | 0.02 | Above 50,000,000 | 155 | 0.02 |
| Total | 644,501 | 100.00 | Total | 636,057 | 100.00 |
| **2020** | | | **2002-2022** | | |
| 0-9,999 | 209,234 | 32.75 | 0-9,999 | 4,834,195 | 37.51 |
| 10,000-49,999 | 118,631 | 18.57 | 10,000-49,999 | 2,381,127 | 18.48 |
| 50,000-99,999 | 64,217 | 10.05 | 50,000-99,999 | 1,248,980 | 9.69 |
| 100,000-499,999 | 155,252 | 24.30 | 100,000-499,999 | 2,983,672 | 23.15 |
| 500,000-999,999 | 50,698 | 7.94 | 500,000-999,999 | 849,036 | 6.59 |
| 1,000,000-4,999,999 | 36,611 | 5.73 | 1,000,000-4,999,999 | 534,040 | 4.14 |
| 5,000,000-9,999,999 | 2,637 | 0.41 | 5,000,000-9,999,999 | 35,184 | 0.27 |
| 10,000,000-49,999,999 | 1,385 | 0.22 | 10,000,000-49,999,999 | 18,779 | 0.15 |
| Above 50,000,000 | 149 | 0.02 | Above 50,000,000 | 2,033 | 0.02 |
| Total | 638,814 | 100.00 | Total | 12,887,045 | 100.00 |

*Source*: Bern main tax records.
*Note*: Basic observational unit: household.

**Table T.7:** Annual total wealth by nominal wealth bracket, Bern (CHF million)

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 322 | 2,843 | 4,117 | 32,776 | 22,533 | 30,331 | 6,934 | 8,566 | 5,895 | 114,318 |
| 2003 | 326 | 2,807 | 4,103 | 32,943 | 23,171 | 32,306 | 7,339 | 9,253 | 7,528 | 119,777 |
| 2004 | 328 | 2,789 | 4,093 | 32,894 | 23,559 | 33,587 | 7,687 | 9,589 | 8,754 | 123,280 |
| 2005 | 334 | 2,793 | 4,076 | 33,042 | 24,168 | 36,127 | 8,316 | 12,081 | 10,407 | 131,343 |
| 2006 | 333 | 2,800 | 4,087 | 33,076 | 24,701 | 38,153 | 9,041 | 13,064 | 11,410 | 136,667 |
| 2007 | 339 | 2,811 | 4,126 | 33,267 | 25,275 | 39,360 | 9,146 | 14,123 | 22,162 | 150,608 |
| 2008 | 348 | 2,864 | 4,155 | 33,378 | 25,086 | 37,104 | 8,555 | 12,100 | 19,063 | 142,652 |
| 2009 | 350 | 2,887 | 4,198 | 33,677 | 25,846 | 39,427 | 9,253 | 13,241 | 20,074 | 148,953 |
| 2010 | 358 | 2,921 | 4,228 | 33,923 | 26,189 | 40,512 | 9,576 | 13,722 | 19,943 | 151,371 |
| 2011 | 362 | 2,938 | 4,229 | 33,995 | 26,648 | 41,916 | 9,418 | 13,623 | 19,157 | 152,285 |
| 2012 | 365 | 2,978 | 4,265 | 34,367 | 27,255 | 44,081 | 9,935 | 14,653 | 19,773 | 157,671 |
| 2013 | 370 | 2,996 | 4,304 | 34,654 | 28,020 | 46,183 | 11,241 | 16,028 | 21,253 | 165,049 |
| 2014 | 373 | 3,010 | 4,365 | 34,814 | 28,543 | 47,682 | 11,938 | 16,834 | 21,890 | 169,449 |
| 2015 | 370 | 3,040 | 4,366 | 35,004 | 28,926 | 49,045 | 12,212 | 17,628 | 22,110 | 172,702 |
| 2016 | 374 | 3,066 | 4,419 | 35,234 | 29,351 | 50,218 | 12,588 | 18,116 | 26,107 | 179,473 |
| 2017 | 370 | 3,072 | 4,467 | 35,535 | 30,022 | 52,866 | 13,794 | 19,484 | 27,157 | 186,769 |
| 2018 | 366 | 3,086 | 4,468 | 35,860 | 30,299 | 52,987 | 13,469 | 19,133 | 25,707 | 185,376 |
| 2019 | 363 | 3,124 | 4,541 | 36,043 | 30,829 | 55,742 | 14,239 | 21,392 | 29,225 | 195,499 |
| 2020 | 334 | 3,134 | 4,631 | 38,275 | 35,025 | 66,961 | 17,721 | 25,334 | 30,779 | 222,194 |
| 2021 | 318 | 3,074 | 4,681 | 38,801 | 36,278 | 70,867 | 18,824 | 27,636 | 32,884 | 233,363 |
| 2022 | 324 | 3,047 | 4,659 | 38,857 | 36,758 | 69,999 | 18,010 | 25,839 | 20,769 | 218,262 |
| Mean | 349 | 2,956 | 4,313 | 34,782 | 28,023 | 46,450 | 11,392 | 16,259 | 20,097 | 164,622 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports the sum of wealth by nominal CHF bracket and year.

**Table T.8:** Annual share of total wealth by nominal wealth bracket, Bern

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.28 | 2.49 | 3.60 | 28.67 | 19.71 | 26.53 | 6.07 | 7.49 | 5.16 |
| 2003 | 0.27 | 2.34 | 3.43 | 27.50 | 19.35 | 26.97 | 6.13 | 7.73 | 6.28 |
| 2004 | 0.27 | 2.26 | 3.32 | 26.68 | 19.11 | 27.24 | 6.24 | 7.78 | 7.10 |
| 2005 | 0.25 | 2.13 | 3.10 | 25.16 | 18.40 | 27.51 | 6.33 | 9.20 | 7.92 |
| 2006 | 0.24 | 2.05 | 2.99 | 24.20 | 18.07 | 27.92 | 6.62 | 9.56 | 8.35 |
| 2007 | 0.23 | 1.87 | 2.74 | 22.09 | 16.78 | 26.13 | 6.07 | 9.38 | 14.71 |
| 2008 | 0.24 | 2.01 | 2.91 | 23.40 | 17.59 | 26.01 | 6.00 | 8.48 | 13.36 |
| 2009 | 0.23 | 1.94 | 2.82 | 22.61 | 17.35 | 26.47 | 6.21 | 8.89 | 13.48 |
| 2010 | 0.24 | 1.93 | 2.79 | 22.41 | 17.30 | 26.76 | 6.33 | 9.07 | 13.18 |
| 2011 | 0.24 | 1.93 | 2.78 | 22.32 | 17.50 | 27.52 | 6.18 | 8.95 | 12.58 |
| 2012 | 0.23 | 1.89 | 2.70 | 21.80 | 17.29 | 27.96 | 6.30 | 9.29 | 12.54 |
| 2013 | 0.22 | 1.81 | 2.61 | 21.00 | 16.98 | 27.98 | 6.81 | 9.71 | 12.88 |
| 2014 | 0.22 | 1.78 | 2.58 | 20.55 | 16.84 | 28.14 | 7.05 | 9.93 | 12.92 |
| 2015 | 0.21 | 1.76 | 2.53 | 20.27 | 16.75 | 28.40 | 7.07 | 10.21 | 12.80 |
| 2016 | 0.21 | 1.71 | 2.46 | 19.63 | 16.35 | 27.98 | 7.01 | 10.09 | 14.55 |
| 2017 | 0.20 | 1.64 | 2.39 | 19.03 | 16.07 | 28.31 | 7.39 | 10.43 | 14.54 |
| 2018 | 0.20 | 1.66 | 2.41 | 19.34 | 16.34 | 28.58 | 7.27 | 10.32 | 13.87 |
| 2019 | 0.19 | 1.60 | 2.32 | 18.44 | 15.77 | 28.51 | 7.28 | 10.94 | 14.95 |
| 2020 | 0.15 | 1.41 | 2.08 | 17.23 | 15.76 | 30.14 | 7.98 | 11.40 | 13.85 |
| 2021 | 0.14 | 1.32 | 2.01 | 16.63 | 15.55 | 30.37 | 8.07 | 11.84 | 14.09 |
| 2022 | 0.15 | 1.40 | 2.13 | 17.80 | 16.84 | 32.07 | 8.25 | 11.84 | 9.52 |
| Mean | 0.21 | 1.80 | 2.62 | 21.13 | 17.02 | 28.22 | 6.92 | 9.88 | 12.21 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports the share of wealth by nominal CHF bracket and year.

**Table T.9:** Annual total wealth by nominal wealth bracket, Bern (CHF million, equivalence version)

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 413 | 4,074 | 6,482 | 47,801 | 24,897 | 31,656 | 7,155 | 8,984 | 6,331 | 137,794 |
| 2003 | 417 | 4,004 | 6,452 | 48,068 | 26,030 | 33,700 | 8,085 | 9,546 | 8,005 | 144,306 |
| 2004 | 416 | 3,958 | 6,427 | 48,120 | 26,786 | 34,809 | 8,634 | 9,634 | 9,741 | 148,525 |
| 2005 | 420 | 3,943 | 6,405 | 48,431 | 27,705 | 38,041 | 9,256 | 12,156 | 11,825 | 158,182 |
| 2006 | 419 | 3,917 | 6,386 | 48,653 | 28,513 | 40,431 | 10,102 | 13,356 | 12,717 | 164,495 |
| 2007 | 421 | 3,909 | 6,402 | 48,944 | 29,344 | 41,846 | 10,500 | 14,618 | 26,212 | 182,195 |
| 2008 | 431 | 3,956 | 6,428 | 49,077 | 29,240 | 38,692 | 9,343 | 12,282 | 22,978 | 172,428 |
| 2009 | 431 | 3,963 | 6,441 | 49,607 | 30,314 | 41,386 | 10,231 | 13,975 | 22,176 | 178,523 |
| 2010 | 438 | 3,988 | 6,436 | 49,927 | 30,832 | 42,467 | 10,908 | 14,237 | 22,163 | 181,396 |
| 2011 | 442 | 3,993 | 6,420 | 49,946 | 31,716 | 43,936 | 10,423 | 14,343 | 21,199 | 182,419 |
| 2012 | 444 | 4,023 | 6,425 | 50,459 | 32,612 | 46,644 | 11,115 | 15,429 | 21,607 | 188,759 |
| 2013 | 448 | 4,020 | 6,445 | 51,020 | 33,573 | 49,487 | 12,379 | 17,111 | 23,090 | 197,573 |
| 2014 | 451 | 4,030 | 6,491 | 51,342 | 34,250 | 51,408 | 12,960 | 18,124 | 23,375 | 202,430 |
| 2015 | 447 | 4,059 | 6,438 | 51,632 | 34,865 | 52,684 | 13,177 | 18,874 | 23,973 | 206,150 |
| 2016 | 450 | 4,085 | 6,467 | 52,051 | 35,262 | 54,454 | 13,450 | 19,633 | 30,278 | 216,131 |
| 2017 | 447 | 4,070 | 6,518 | 52,433 | 36,131 | 58,042 | 14,785 | 20,793 | 31,576 | 224,795 |
| 2018 | 441 | 4,084 | 6,515 | 52,696 | 36,611 | 57,672 | 14,332 | 20,896 | 29,446 | 222,693 |
| 2019 | 435 | 4,115 | 6,588 | 52,905 | 37,504 | 60,945 | 15,434 | 23,110 | 33,845 | 234,881 |
| 2020 | 403 | 4,080 | 6,674 | 57,610 | 44,540 | 74,773 | 19,184 | 27,211 | 37,445 | 271,918 |
| 2021 | 384 | 3,984 | 6,674 | 58,304 | 46,401 | 79,113 | 20,983 | 29,465 | 40,073 | 285,379 |
| 2022 | 390 | 3,931 | 6,653 | 58,548 | 46,922 | 78,427 | 19,804 | 28,362 | 24,671 | 267,708 |
| Mean | 429 | 4,006 | 6,486 | 51,669 | 34,375 | 51,856 | 13,000 | 18,085 | 24,652 | 204,557 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household in equivalence terms. This table reports the sum of wealth be nominal CHF bracket and year. Wealth is expressed in 'equivalence' form, dividing couple wealth by 1.5.

**Table T.10:** Annual share of total wealth by nominal wealth bracket, Bern (equivalence version)

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.30 | 2.96 | 4.70 | 34.69 | 18.07 | 22.97 | 5.19 | 6.52 | 4.59 |
| 2003 | 0.29 | 2.77 | 4.47 | 33.31 | 18.04 | 23.35 | 5.60 | 6.61 | 5.55 |
| 2004 | 0.28 | 2.67 | 4.33 | 32.40 | 18.03 | 23.44 | 5.81 | 6.49 | 6.56 |
| 2005 | 0.27 | 2.49 | 4.05 | 30.62 | 17.51 | 24.05 | 5.85 | 7.68 | 7.48 |
| 2006 | 0.25 | 2.38 | 3.88 | 29.58 | 17.33 | 24.58 | 6.14 | 8.12 | 7.73 |
| 2007 | 0.23 | 2.15 | 3.51 | 26.86 | 16.11 | 22.97 | 5.76 | 8.02 | 14.39 |
| 2008 | 0.25 | 2.29 | 3.73 | 28.46 | 16.96 | 22.44 | 5.42 | 7.12 | 13.33 |
| 2009 | 0.24 | 2.22 | 3.61 | 27.79 | 16.98 | 23.18 | 5.73 | 7.83 | 12.42 |
| 2010 | 0.24 | 2.20 | 3.55 | 27.52 | 17.00 | 23.41 | 6.01 | 7.85 | 12.22 |
| 2011 | 0.24 | 2.19 | 3.52 | 27.38 | 17.39 | 24.09 | 5.71 | 7.86 | 11.62 |
| 2012 | 0.24 | 2.13 | 3.40 | 26.73 | 17.28 | 24.71 | 5.89 | 8.17 | 11.45 |
| 2013 | 0.23 | 2.03 | 3.26 | 25.82 | 16.99 | 25.05 | 6.27 | 8.66 | 11.69 |
| 2014 | 0.22 | 1.99 | 3.21 | 25.36 | 16.92 | 25.40 | 6.40 | 8.95 | 11.55 |
| 2015 | 0.22 | 1.97 | 3.12 | 25.05 | 16.91 | 25.56 | 6.39 | 9.16 | 11.63 |
| 2016 | 0.21 | 1.89 | 2.99 | 24.08 | 16.32 | 25.19 | 6.22 | 9.08 | 14.01 |
| 2017 | 0.20 | 1.81 | 2.90 | 23.32 | 16.07 | 25.82 | 6.58 | 9.25 | 14.05 |
| 2018 | 0.20 | 1.83 | 2.93 | 23.66 | 16.44 | 25.90 | 6.44 | 9.38 | 13.22 |
| 2019 | 0.19 | 1.75 | 2.80 | 22.52 | 15.97 | 25.95 | 6.57 | 9.84 | 14.41 |
| 2020 | 0.15 | 1.50 | 2.45 | 21.19 | 16.38 | 27.50 | 7.06 | 10.01 | 13.77 |
| 2021 | 0.13 | 1.40 | 2.34 | 20.43 | 16.26 | 27.72 | 7.35 | 10.32 | 14.04 |
| 2022 | 0.15 | 1.47 | 2.49 | 21.87 | 17.53 | 29.30 | 7.40 | 10.59 | 9.22 |
| Mean | 0.21 | 1.96 | 3.17 | 25.26 | 16.80 | 25.35 | 6.36 | 8.84 | 12.05 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household in equivalence terms. This table reports the share of wealth by nominal CHF bracket and year. This table reports annual total nominal wealth using the equivalence wealth variable. Wealth is expressed in 'equivalence' form, dividing couple wealth by 1.5.

**Table T.11:** Annual number of taxpayers by nominal wealth bracket, Lucerne

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2005** | | | **2009** | | |
| 0-9,999 | 75,437 | 37.64 | 0-9,999 | 77,463 | 36.33 |
| 10,000-49,999 | 40,592 | 20.25 | 10,000-49,999 | 43,748 | 20.52 |
| 50,000-99,999 | 20,733 | 10.35 | 50,000-99,999 | 22,305 | 10.46 |
| 100,000-499,999 | 45,204 | 22.56 | 100,000-499,999 | 48,208 | 22.61 |
| 500,000-999,999 | 10,769 | 5.37 | 500,000-999,999 | 12,353 | 5.79 |
| 1,000,000-4,999,999 | 6,719 | 3.35 | 1,000,000-4,999,999 | 8,003 | 3.75 |
| 5,000,000-9,999,999 | 593 | 0.30 | 5,000,000-9,999,999 | 704 | 0.33 |
| 10,000,000-49,999,999 | 331 | 0.17 | 10,000,000-49,999,999 | 408 | 0.19 |
| Above 50,000,000 | 35 | 0.02 | Above 50,000,000 | 54 | 0.03 |
| Total | 200,413 | 100.00 | Total | 213,246 | 100.00 |
| **2006** | | | **2010** | | |
| 0-9,999 | 76,025 | 37.43 | 0-9,999 | 77,600 | 35.93 |
| 10,000-49,999 | 40,799 | 20.09 | 10,000-49,999 | 44,478 | 20.59 |
| 50,000-99,999 | 20,973 | 10.33 | 50,000-99,999 | 22,417 | 10.38 |
| 100,000-499,999 | 45,874 | 22.58 | 100,000-499,999 | 48,992 | 22.68 |
| 500,000-999,999 | 11,242 | 5.53 | 500,000-999,999 | 12,824 | 5.94 |
| 1,000,000-4,999,999 | 7,173 | 3.53 | 1,000,000-4,999,999 | 8,372 | 3.88 |
| 5,000,000-9,999,999 | 620 | 0.31 | 5,000,000-9,999,999 | 778 | 0.36 |
| 10,000,000-49,999,999 | 367 | 0.18 | 10,000,000-49,999,999 | 443 | 0.21 |
| Above 50,000,000 | 46 | 0.02 | Above 50,000,000 | 63 | 0.03 |
| Total | 203,119 | 100.00 | Total | 215,967 | 100.00 |
| **2007** | | | **2011** | | |
| 0-9,999 | 76,247 | 37.03 | 0-9,999 | 77,198 | 35.27 |
| 10,000-49,999 | 42,096 | 20.44 | 10,000-49,999 | 45,284 | 20.69 |
| 50,000-99,999 | 21,248 | 10.32 | 50,000-99,999 | 22,804 | 10.42 |
| 100,000-499,999 | 46,134 | 22.40 | 100,000-499,999 | 49,917 | 22.81 |
| 500,000-999,999 | 11,561 | 5.61 | 500,000-999,999 | 13,329 | 6.09 |
| 1,000,000-4,999,999 | 7,535 | 3.66 | 1,000,000-4,999,999 | 9,010 | 4.12 |
| 5,000,000-9,999,999 | 646 | 0.31 | 5,000,000-9,999,999 | 818 | 0.37 |
| 10,000,000-49,999,999 | 390 | 0.19 | 10,000,000-49,999,999 | 457 | 0.21 |
| Above 50,000,000 | 55 | 0.03 | Above 50,000,000 | 66 | 0.03 |
| Total | 205,912 | 100.00 | Total | 218,883 | 100.00 |
| **2008** | | | **2012** | | |
| 0-9,999 | 77,222 | 36.82 | 0-9,999 | 75,895 | 34.18 |
| 10,000-49,999 | 43,877 | 20.92 | 10,000-49,999 | 46,559 | 20.97 |
| 50,000-99,999 | 21,700 | 10.35 | 50,000-99,999 | 23,296 | 10.49 |
| 100,000-499,999 | 46,910 | 22.37 | 100,000-499,999 | 51,218 | 23.06 |
| 500,000-999,999 | 11,637 | 5.55 | 500,000-999,999 | 13,906 | 6.26 |
| 1,000,000-4,999,999 | 7335 | 3.50 | 1,000,000-4,999,999 | 9,739 | 4.39 |
| 5,000,000-9,999,999 | 638 | 0.30 | 5,000,000-9,999,999 | 853 | 0.38 |
| 10,000,000-49,999,999 | 335 | 0.16 | 10,000,000-49,999,999 | 511 | 0.23 |
| Above 50,000,000 | 50 | 0.02 | Above 50,000,000 | 83 | 0.04 |
| Total | 209,704 | 100.00 | Total | 222,060 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2013** | | |
| 0-9,999 | 75,659 | 33.57 |
| 10,000-49,999 | 47,470 | 21.06 |
| 50,000-99,999 | 23,583 | 10.46 |
| 100,000-499,999 | 52,029 | 23.08 |
| 500,000-999,999 | 14,474 | 6.42 |
| 1,000,000-4,999,999 | 10,513 | 4.66 |
| 5,000,000-9,999,999 | 981 | 0.44 |
| 10,000,000-49,999,999 | 589 | 0.26 |
| Above 50,000,000 | 89 | 0.04 |
| Total | 225,387 | 100.00 |
| **2014** | | |
| 0-9,999 | 76,203 | 33.39 |
| 10,000-49,999 | 47,599 | 20.85 |
| 50,000-99,999 | 23,749 | 10.41 |
| 100,000-499,999 | 52,803 | 23.13 |
| 500,000-999,999 | 14,998 | 6.57 |
| 1,000,000-4,999,999 | 11,106 | 4.87 |
| 5,000,000-9,999,999 | 1,036 | 0.45 |
| 10,000,000-49,999,999 | 641 | 0.28 |
| Above 50,000,000 | 104 | 0.05 |
| Total | 228,239 | 100.00 |
| **2015** | | |
| 0-9,999 | 75,907 | 32.91 |
| 10,000-49,999 | 48,160 | 20.88 |
| 50,000-99,999 | 24,166 | 10.48 |
| 100,000-499,999 | 53,432 | 23.17 |
| 500,000-999,999 | 15,531 | 6.73 |
| 1,000,000-4,999,999 | 11,526 | 5.00 |
| 5,000,000-9,999,999 | 1,109 | 0.48 |
| 10,000,000-49,999,999 | 685 | 0.30 |
| Above 50,000,000 | 109 | 0.05 |
| Total | 230,625 | 100.00 |
| **2016** | | |
| 0-9,999 | 74,246 | 31.90 |
| 10,000-49,999 | 48,854 | 20.99 |
| 50,000-99,999 | 24,733 | 10.63 |
| 100,000-499,999 | 54,663 | 23.49 |
| 500,000-999,999 | 15,991 | 6.87 |
| 1,000,000-4,999,999 | 12,203 | 5.24 |
| 5,000,000-9,999,999 | 1,176 | 0.51 |
| 10,000,000-49,999,999 | 740 | 0.32 |
| Above 50,000,000 | 130 | 0.06 |
| Total | 232,736 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2017** | | |
| 0-9,999 | 73,082 | 31.15 |
| 10,000-49,999 | 49,236 | 20.99 |
| 50,000-99,999 | 24,927 | 10.63 |
| 100,000-499,999 | 55,452 | 23.64 |
| 500,000-999,999 | 16,720 | 7.13 |
| 1,000,000-4,999,999 | 13,003 | 5.54 |
| 5,000,000-9,999,999 | 1,235 | 0.53 |
| 10,000,000-49,999,999 | 811 | 0.35 |
| Above 50,000,000 | 137 | 0.06 |
| Total | 234,603 | 100.00 |
| **2018** | | |
| 0-9,999 | 72,427 | 30.62 |
| 10,000-49,999 | 50,003 | 21.14 |
| 50,000-99,999 | 25,344 | 10.71 |
| 100,000-499,999 | 56,181 | 23.75 |
| 500,000-999,999 | 17,155 | 7.25 |
| 1,000,000-4,999,999 | 13,269 | 5.61 |
| 5,000,000-9,999,999 | 1,213 | 0.51 |
| 10,000,000-49,999,999 | 836 | 0.35 |
| Above 50,000,000 | 140 | 0.06 |
| Total | 236,568 | 100.00 |
| **2019** | | |
| 0-9,999 | 71,212 | 29.88 |
| 10,000-49,999 | 50,020 | 20.98 |
| 50,000-99,999 | 26,054 | 10.93 |
| 100,000-499,999 | 56,776 | 23.82 |
| 500,000-999,999 | 17,687 | 7.42 |
| 1,000,000-4,999,999 | 14,216 | 5.96 |
| 5,000,000-9,999,999 | 1,346 | 0.56 |
| 10,000,000-49,999,999 | 909 | 0.38 |
| Above 50,000,000 | 144 | 0.06 |
| Total | 238,364 | 100.00 |
| **2020** | | |
| 0-9,999 | 68,281 | 28.39 |
| 10,000-49,999 | 50,403 | 20.95 |
| 50,000-99,999 | 27,375 | 11.38 |
| 100,000-499,999 | 58,793 | 24.44 |
| 500,000-999,999 | 18,311 | 7.61 |
| 1,000,000-4,999,999 | 14,907 | 6.20 |
| 5,000,000-9,999,999 | 1,390 | 0.58 |
| 10,000,000-49,999,999 | 947 | 0.39 |
| Above 50,000,000 | 136 | 0.06 |
| Total | 240,543 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2021** | | |
| 0-9,999 | 68,809 | 28.21 |
| 10,000-49,999 | 49,666 | 20.36 |
| 50,000-99,999 | 28,058 | 11.50 |
| 100,000-499,999 | 60,481 | 24.80 |
| 500,000-999,999 | 18,824 | 7.72 |
| 1,000,000-4,999,999 | 15,566 | 6.38 |
| 5,000,000-9,999,999 | 1,408 | 0.58 |
| 10,000,000-49,999,999 | 956 | 0.39 |
| Above 50,000,000 | 144 | 0.06 |
| Total | 243,912 | 100.00 |
| **2005-2021** | | |
| 0-9,999 | 1,268,913 | 33.39 |
| 10,000-49,999 | 788,844 | 20.76 |
| 50,000-99,999 | 403,465 | 10.62 |
| 100,000-499,999 | 883,067 | 23.24 |
| 500,000-999,999 | 247,312 | 6.51 |
| 1,000,000-4,999,999 | 180,195 | 4.74 |
| 5,000,000-9,999,999 | 16,544 | 0.44 |
| 10,000,000-49,999,999 | 1,0356 | 0.27 |
| Above 50,000,000 | 1,585 | 0.04 |
| Total | 3,800,281 | 100.00 |

*Source*: Lucerne tax records.
*Note*: Basic observational unit: household.

**Table T.12:** Annual share of total wealth by nominal wealth bracket, Lucerne

| Year | 0-9999 | 10,000-49,999 | 50,000 - 99,999 | 100,000 - 499,999 | 500,000 - 999,999 | 1,000,000 - 4,999,999 | 5,000,000 - 9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2005 | 0.22 | 2.13 | 3.02 | 21.78 | 15.03 | 25.55 | 8.24 | 12.03 | 12.00 |
| 2006 | 0.21 | 2.00 | 2.85 | 20.66 | 14.70 | 25.73 | 7.99 | 12.76 | 13.10 |
| 2007 | 0.21 | 1.97 | 2.76 | 19.91 | 14.43 | 25.83 | 7.92 | 12.78 | 14.19 |
| 2008 | 0.23 | 2.15 | 2.94 | 21.10 | 15.15 | 26.06 | 8.32 | 11.74 | 12.30 |
| 2009 | 0.21 | 1.95 | 2.76 | 19.86 | 14.70 | 26.24 | 8.34 | 13.31 | 12.62 |
| 2010 | 0.20 | 1.90 | 2.63 | 19.19 | 14.50 | 26.06 | 8.68 | 13.84 | 13.00 |
| 2011 | 0.20 | 1.86 | 2.59 | 18.91 | 14.58 | 27.14 | 8.80 | 13.44 | 12.47 |
| 2012 | 0.20 | 1.75 | 2.41 | 17.73 | 13.92 | 26.97 | 8.37 | 13.75 | 14.92 |
| 2013 | 0.18 | 1.63 | 2.23 | 16.52 | 13.25 | 26.58 | 8.80 | 14.64 | 16.17 |
| 2014 | 0.17 | 1.54 | 2.11 | 15.76 | 12.90 | 26.33 | 8.75 | 14.86 | 17.59 |
| 2015 | 0.16 | 1.47 | 2.03 | 15.06 | 12.62 | 25.86 | 8.86 | 14.89 | 19.06 |
| 2016 | 0.15 | 1.42 | 1.97 | 14.68 | 12.35 | 26.04 | 8.91 | 14.99 | 19.49 |
| 2017 | 0.14 | 1.32 | 1.83 | 13.73 | 11.89 | 25.78 | 8.60 | 15.20 | 21.50 |
| 2018 | 0.14 | 1.31 | 1.82 | 13.62 | 11.93 | 25.60 | 8.23 | 15.30 | 22.05 |
| 2019 | 0.13 | 1.20 | 1.70 | 12.63 | 11.26 | 25.13 | 8.37 | 15.39 | 24.19 |
| 2020 | 0.12 | 1.19 | 1.75 | 12.76 | 11.38 | 25.62 | 8.44 | 15.80 | 22.95 |
| 2021 | 0.11 | 1.16 | 1.75 | 12.81 | 11.46 | 26.10 | 8.32 | 15.40 | 22.89 |
| Mean | 0.18 | 1.64 | 2.30 | 16.87 | 13.30 | 26.04 | 8.47 | 14.12 | 17.09 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Total adjusted wealth by nominal wealth brackets in shares. Although wealth data are censored above CHF 40m, some aggregate statistics on censored wealth were made available.

**Table T.13:** Annual total wealth by nominal wealth bracket (CHF million), Lucerne

| Year | 0-9,999 | 10,000-49,999 | 50,000 - 99,999 | 100,000 - 499,999 | 500,000 - 999,999 | 1,000,000 - 4,999,999 | 5,000,000 - 9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2005 | 110 | 1,056 | 1,498 | 10,791 | 7,446 | 12,663 | 4,081 | 5,959 | 5,947 | 49,552 |
| 2006 | 114 | 1,061 | 1,512 | 10,949 | 7,786 | 13,631 | 4,231 | 6,763 | 6,939 | 52,985 |
| 2007 | 116 | 1,091 | 1,530 | 11,047 | 8,005 | 14,330 | 4,396 | 7,091 | 7,873 | 55,481 |
| 2008 | 120 | 1,142 | 1,562 | 11,198 | 8,038 | 13,832 | 4,415 | 6,232 | 6,528 | 53,067 |
| 2009 | 123 | 1,138 | 1,606 | 11,564 | 8,563 | 15,282 | 4,857 | 7,752 | 7,351 | 58,235 |
| 2010 | 126 | 1,164 | 1,616 | 11,786 | 8,905 | 16,009 | 5,334 | 8,498 | 7,984 | 61,422 |
| 2011 | 129 | 1,183 | 1,646 | 12,024 | 9,273 | 17,259 | 5,597 | 8,549 | 7,927 | 63,587 |
| 2012 | 136 | 1,216 | 1,678 | 12,348 | 9,692 | 18,783 | 5,830 | 9,575 | 10,389 | 69,648 |
| 2013 | 136 | 1,238 | 1,699 | 12,570 | 10,084 | 20,224 | 6,700 | 11,139 | 12,306 | 76,095 |
| 2014 | 138 | 1,248 | 1,711 | 12,777 | 10,457 | 21,350 | 7,090 | 12,044 | 14,260 | 81,075 |
| 2015 | 139 | 1,260 | 1,741 | 12,943 | 10,846 | 22,223 | 7,612 | 12,795 | 16,381 | 85,941 |
| 2016 | 140 | 1,283 | 1,784 | 13,305 | 11,188 | 23,592 | 8,071 | 13,577 | 17,662 | 90,602 |
| 2017 | 139 | 1,298 | 1,801 | 13,510 | 11,701 | 25,365 | 8,463 | 14,949 | 21,148 | 98,374 |
| 2018 | 142 | 1,320 | 1,829 | 13,719 | 12,016 | 25,784 | 8,286 | 15,404 | 22,201 | 100,701 |
| 2019 | 140 | 1,324 | 1,880 | 13,931 | 12,423 | 27,715 | 9,232 | 16,968 | 26,677 | 110,290 |
| 2020 | 134 | 1,344 | 1,972 | 14,397 | 12,838 | 28,903 | 9,520 | 17,821 | 25,893 | 112,823 |
| 2021 | 131 | 1,332 | 2,022 | 14,766 | 13,205 | 30,078 | 9,596 | 17,746 | 26,387 | 115,262 |
| Mean | 130 | 1,218 | 1,711 | 12,566 | 10,145 | 20,413 | 6,665 | 11,345 | 14,344 | 78,538 |

*Source*: Lucerne tax records.

*Notes*: Basic observational unit: household. This table represents annual total nominal wealth. We grouped wealth by Swiss francs brackets and compute the sum of all wealth for each of those brackets. Although wealth data are censored above 40 million, some aggregate statistics on censored wealth were made available.

**Table T.14:** Annual share of total wealth by top wealth group, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | % Age 65+ | Share Top 50% | Threshold Top 50% | % Age 65+ | Share Top 25% | Threshold Top 25% | % Age 65+ | Share Top 10% | Threshold Top 10% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 100.00 | 0 | 21.50 | 98.66 | 28510 | 34.35 | 88.68 | 165613 | 44.29 | 67.45 | 459290 | 50.28 |
| 2003 | 100.00 | 0 | 21.44 | 98.73 | 28445 | 34.30 | 89.01 | 168765 | 44.17 | 68.19 | 469970 | 50.22 |
| 2004 | 100.00 | 0 | 21.35 | 98.81 | 27760 | 34.17 | 89.34 | 168784 | 44.04 | 68.81 | 475434 | 50.14 |
| 2005 | 100.00 | 0 | 21.33 | 98.87 | 27917 | 34.11 | 89.81 | 171175 | 44.03 | 69.96 | 488673 | 50.17 |
| 2006 | 100.00 | 0 | 21.31 | 98.91 | 27681 | 34.04 | 90.08 | 173297 | 43.77 | 70.55 | 499205 | 49.89 |
| 2007 | 100.00 | 0 | 21.40 | 99.01 | 27646 | 34.04 | 90.89 | 174761 | 44.06 | 72.81 | 505657 | 50.10 |
| 2008 | 100.00 | 25 | 26.62 | 98.96 | 26933 | 34.31 | 90.55 | 170734 | 44.77 | 71.77 | 493644 | 51.14 |
| 2009 | 100.00 | 121 | 26.84 | 98.96 | 27810 | 34.61 | 90.64 | 174674 | 45.24 | 72.06 | 507419 | 51.81 |
| 2010 | 100.00 | 225 | 27.14 | 98.96 | 27974 | 35.03 | 90.68 | 175445 | 45.80 | 72.11 | 511002 | 52.56 |
| 2011 | 100.00 | 215 | 27.46 | 98.96 | 27825 | 35.53 | 90.68 | 175978 | 46.37 | 71.91 | 517219 | 52.78 |
| 2012 | 100.00 | 299 | 27.80 | 98.96 | 28404 | 36.07 | 90.75 | 179176 | 47.01 | 72.11 | 526893 | 53.60 |
| 2013 | 100.00 | 400 | 28.10 | 98.98 | 28872 | 36.58 | 90.93 | 182092 | 47.74 | 72.59 | 539494 | 54.48 |
| 2014 | 100.00 | 501 | 28.49 | 98.98 | 29469 | 37.06 | 90.97 | 184437 | 48.42 | 72.72 | 548486 | 55.30 |
| 2015 | 100.00 | 481 | 28.84 | 98.99 | 29621 | 37.49 | 91.04 | 185987 | 48.98 | 72.84 | 554760 | 55.65 |
| 2016 | 100.00 | 585 | 29.14 | 98.98 | 30317 | 37.81 | 91.18 | 187944 | 49.52 | 73.37 | 561068 | 56.13 |
| 2017 | 100.00 | 667 | 29.47 | 98.98 | 31566 | 38.14 | 91.21 | 193469 | 49.82 | 73.55 | 577724 | 56.33 |
| 2018 | 100.00 | 600 | 29.81 | 98.96 | 31738 | 38.58 | 91.06 | 194413 | 50.38 | 73.15 | 578547 | 56.79 |
| 2019 | 100.00 | 766 | 30.12 | 98.95 | 33107 | 38.85 | 91.23 | 198652 | 50.87 | 73.77 | 593012 | 57.13 |
| 2020 | 99.98 | 2,644 | 30.74 | 98.64 | 45,451 | 39.10 | 90.12 | 247,918 | 50.55 | 72.16 | 698,039 | 56.43 |
| 2021 | 99.98 | 3,285 | 31.46 | 98.55 | 50,701 | 39.76 | 89.89 | 264,342 | 51.08 | 72.13 | 734,172 | 56.75 |
| 2022 | 99.98 | 3,132 | 31.91 | 98.49 | 50,131 | 40.38 | 89.23 | 264,206 | 51.75 | 70.17 | 731,564 | 57.10 |
| Mean | 100.00 | 664 | 26.77 | 98.87 | 31,804 | 36.40 | 90.38 | 190,565 | 47.27 | 71.63 | 551,013 | 53.56 |

| Year | Share Top 5% | Threshold Top 5% | % Age 65+ | Share Top 1% | Threshold Top 1% | % Age 65+ | Share Top 0.1% | Threshold Top 0.1% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 52.91 | 753461 | 52.21 | 29.86 | 2116418 | 55.50 | 13.05 | 9503073 | 57.34 |
| 2003 | 53.84 | 777787 | 51.97 | 30.89 | 2207788 | 55.05 | 13.98 | 10031540 | 56.35 |
| 2004 | 54.55 | 790702 | 52.06 | 31.64 | 2247915 | 54.84 | 14.67 | 10372800 | 56.90 |
| 2005 | 56.03 | 818819 | 52.33 | 33.28 | 2390222 | 55.33 | 15.87 | 11676730 | 57.26 |
| 2006 | 56.75 | 842723 | 52.11 | 33.96 | 2493807 | 54.86 | 16.27 | 12216430 | 56.44 |
| 2007 | 59.98 | 857482 | 52.17 | 38.75 | 2564716 | 54.53 | 21.99 | 12951360 | 54.71 |
| 2008 | 58.51 | 826647 | 53.07 | 37.08 | 2378051 | 53.90 | 20.83 | 11466690 | 54.26 |
| 2009 | 58.88 | 855225 | 53.77 | 37.38 | 2481836 | 54.72 | 20.85 | 12014540 | 54.64 |
| 2010 | 58.91 | 861905 | 54.46 | 37.30 | 2523775 | 55.58 | 20.51 | 12370850 | 54.11 |
| 2011 | 58.49 | 875451 | 54.04 | 36.52 | 2543357 | 52.88 | 19.87 | 12141570 | 49.10 |
| 2012 | 58.75 | 896625 | 55.07 | 36.68 | 2635093 | 53.27 | 19.79 | 12530610 | 48.87 |
| 2013 | 59.38 | 921966 | 55.79 | 37.35 | 2775906 | 53.76 | 20.08 | 13634620 | 48.48 |
| 2014 | 59.55 | 939756 | 56.84 | 37.49 | 2837098 | 55.19 | 20.11 | 13785570 | 49.44 |
| 2015 | 59.67 | 952273 | 57.23 | 37.60 | 2874073 | 55.70 | 20.18 | 14191570 | 46.13 |
| 2016 | 60.47 | 965013 | 57.40 | 38.77 | 2933670 | 55.88 | 21.59 | 14581540 | 45.60 |
| 2017 | 60.71 | 997800 | 57.68 | 38.90 | 3093699 | 56.15 | 21.36 | 15446720 | 47.89 |
| 2018 | 60.14 | 995346 | 57.90 | 38.24 | 3045685 | 56.02 | 20.74 | 15733440 | 46.42 |
| 2019 | 61.03 | 1027015 | 58.43 | 39.32 | 3176287 | 57.11 | 21.78 | 16607820 | 49.15 |
| 2020 | 59.42 | 1,193,108 | 58.35 | 37.87 | 3,711,570 | 58.02 | 20.51 | 18,819,090 | 51.17 |
| 2021 | 59.58 | 1,255,735 | 58.54 | 38.30 | 3,914,945 | 58.41 | 20.98 | 20,156,480 | 51.82 |
| 2022 | 56.81 | 1,242,783 | 58.52 | 34.40 | 3,803,379 | 58.21 | 16.54 | 19,307,220 | 51.02 |
| Mean | 58.30 | 935,601 | 55.23 | 36.27 | 2,797,585 | 55.47 | 19.12 | 13,787,632 | 51.77 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. The table reports the annual share of wealth above given wealth percentiles. "% Age 65+" refers to the proportion of tax units aged over 65 in the respective category.

**Table T.15:** Annual share of total wealth by top wealth group, Bern (including threshold values in CHF, equivalence version)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 100.00 | 700 | 98.06 | 34,018 | 86.20 | 158,362 | 64.64 | 391,758 |
| 2003 | 100.00 | 650 | 98.15 | 34,332 | 86.56 | 161,937 | 65.40 | 402,867 |
| 2004 | 100.00 | 459 | 98.26 | 33,911 | 86.93 | 162,964 | 66.02 | 408,939 |
| 2005 | 100.00 | 494 | 98.34 | 34,299 | 87.49 | 165,941 | 67.22 | 422,915 |
| 2006 | 100.00 | 457 | 98.41 | 34,355 | 87.79 | 168,370 | 67.82 | 432,293 |
| 2007 | 100.00 | 463 | 98.54 | 34,670 | 88.79 | 170,913 | 70.40 | 440,307 |
| 2008 | 100.00 | 500 | 98.49 | 33,745 | 88.36 | 167,455 | 69.21 | 430,310 |
| 2009 | 100.00 | 595 | 98.48 | 34,748 | 88.38 | 172,133 | 69.28 | 443,095 |
| 2010 | 100.00 | 682 | 98.49 | 34,943 | 88.42 | 172,976 | 69.33 | 447,395 |
| 2011 | 100.00 | 650 | 98.50 | 34,725 | 88.41 | 174,673 | 69.09 | 455,000 |
| 2012 | 100.00 | 717 | 98.51 | 35,345 | 88.51 | 177,931 | 69.31 | 464,866 |
| 2013 | 100.00 | 813 | 98.54 | 35,822 | 88.74 | 181,463 | 69.84 | 476,461 |
| 2014 | 100.00 | 904 | 98.54 | 36,465 | 88.81 | 183,789 | 69.96 | 485,033 |
| 2015 | 100.00 | 840 | 98.57 | 36,508 | 88.89 | 185,599 | 70.09 | 490,908 |
| 2016 | 100.00 | 969 | 98.59 | 37,267 | 89.21 | 187,714 | 70.97 | 497,291 |
| 2017 | 100.00 | 1,056 | 98.58 | 38,502 | 89.27 | 193,411 | 71.19 | 512,330 |
| 2018 | 100.00 | 985 | 98.57 | 38,662 | 89.10 | 193,879 | 70.73 | 513,562 |
| 2019 | 99.99 | 1,130 | 98.57 | 39,923 | 89.35 | 198,637 | 71.46 | 527,389 |
| 2020 | 99.97 | 3,679 | 98.13 | 54,949 | 88.02 | 244,659 | 69.71 | 620,285 |
| 2021 | 99.96 | 4,346 | 98.03 | 60,021 | 87.82 | 258,192 | 69.64 | 649,613 |
| 2022 | 99.97 | 4,077 | 97.95 | 59,580 | 87.03 | 259,040 | 67.56 | 648,374 |
| Mean | 99.99 | 1,198 | 98.40 | 38,895 | 88.19 | 187,621 | 68.99 | 483,857 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 50.64 | 633,375 | 28.62 | 1,778,161 | 12.53 | 7,840,982 |
| 2003 | 51.55 | 653,749 | 29.61 | 1,867,572 | 13.40 | 8,322,627 |
| 2004 | 52.26 | 667,186 | 30.37 | 1,907,369 | 14.14 | 8,714,510 |
| 2005 | 53.76 | 694,692 | 32.02 | 2,032,633 | 15.30 | 9,824,540 |
| 2006 | 54.46 | 714,901 | 32.64 | 2,135,787 | 15.59 | 10,269,304 |
| 2007 | 58.05 | 729,484 | 37.80 | 2,190,351 | 21.73 | 10,864,533 |
| 2008 | 56.46 | 705,476 | 36.11 | 2,024,988 | 20.53 | 9,891,379 |
| 2009 | 56.47 | 731,678 | 35.86 | 2,118,820 | 19.92 | 10,407,713 |
| 2010 | 56.51 | 741,816 | 35.80 | 2,155,780 | 19.61 | 10,725,657 |
| 2011 | 56.06 | 753,151 | 35.03 | 2,166,164 | 19.03 | 10,624,039 |
| 2012 | 56.32 | 771,637 | 35.14 | 2,262,937 | 18.91 | 11,034,117 |
| 2013 | 56.98 | 797,046 | 35.78 | 2,380,209 | 19.20 | 11,567,029 |
| 2014 | 57.10 | 813,841 | 35.85 | 2,438,115 | 19.13 | 11,832,611 |
| 2015 | 57.23 | 825,805 | 35.94 | 2,490,690 | 19.17 | 12,228,908 |
| 2016 | 58.48 | 837,714 | 37.73 | 2,531,923 | 21.34 | 12,796,607 |
| 2017 | 58.76 | 868,498 | 37.84 | 2,682,704 | 21.05 | 13,434,067 |
| 2018 | 58.14 | 866,795 | 37.12 | 2,645,987 | 20.33 | 13,573,803 |
| 2019 | 59.12 | 898,867 | 38.27 | 2,780,938 | 21.42 | 14,486,385 |
| 2020 | 57.37 | 1,043,297 | 36.67 | 3,223,580 | 20.07 | 16,331,918 |
| 2021 | 57.40 | 1,094,014 | 36.83 | 3,411,811 | 20.12 | 17,863,546 |
| 2022 | 54.55 | 1,081,805 | 32.94 | 3,313,645 | 15.72 | 16,606,825 |
| Mean | 56.08 | 805,944 | 34.95 | 2,406,674 | 18.49 | 11,868,624 |

*Source*: Bern main tax records.
*Note*: Basic observational unit: household in equivalence terms. The table reports the annual share of wealth above given wealth percentiles.

**Table T.16:** Annual share of total wealth by top wealth group, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | % Age 65+ | Share Top 50% | Threshold Top 50% | % Age 65+ | Share Top 25% | Threshold Top 25% | % Age 65+ | Share Top 10% | Threshold Top 10% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2005 | 100.00 | 30 | 23.27 | 98.87 | 28,490 | 30.28 | 91.19 | 157,000 | 39.10 | 74.40 | 464,912 | 44.68 |
| 2006 | 100.00 | 271 | 23.31 | 98.90 | 29,102 | 30.35 | 91.42 | 161,000 | 39.12 | 75.07 | 480,000 | 44.72 |
| 2007 | 100.00 | 613 | 23.38 | 98.90 | 29,695 | 30.45 | 91.63 | 162,822 | 39.25 | 75.52 | 490,256 | 45.22 |
| 2008 | 100.00 | 903 | 23.27 | 98.82 | 29,413 | 30.43 | 91.22 | 158,593 | 39.52 | 74.48 | 479,118 | 45.65 |
| 2009 | 100.00 | 1,000 | 23.20 | 98.85 | 31,000 | 30.41 | 91.40 | 167,465 | 39.72 | 75.05 | 504,214 | 45.98 |
| 2010 | 99.99 | 1,314 | 23.49 | 98.83 | 32,018 | 30.70 | 91.50 | 171,481 | 40.16 | 75.35 | 518,175 | 46.43 |
| 2011 | 99.99 | 1,837 | 23.63 | 98.78 | 33,302 | 30.91 | 91.34 | 177,781 | 40.31 | 74.98 | 537,638 | 45.73 |
| 2012 | 99.98 | 2,628 | 23.77 | 98.75 | 35,459 | 31.20 | 91.52 | 185,903 | 40.58 | 75.72 | 559,795 | 45.97 |
| 2013 | 99.98 | 2,940 | 23.87 | 98.79 | 36,785 | 31.35 | 91.82 | 193,342 | 40.82 | 76.52 | 587,173 | 45.99 |
| 2014 | 99.98 | 3,051 | 24.14 | 98.81 | 37,924 | 31.67 | 92.00 | 199,150 | 41.35 | 76.98 | 608,207 | 46.75 |
| 2015 | 99.97 | 3,335 | 24.33 | 98.82 | 38,935 | 31.90 | 92.16 | 203,883 | 41.64 | 77.45 | 623,994 | 46.98 |
| 2016 | 99.97 | 4,053 | 24.71 | 98.77 | 41,502 | 32.29 | 92.05 | 214,258 | 42.00 | 77.40 | 648,296 | 47.13 |
| 2017 | 99.96 | 4,539 | 24.96 | 98.78 | 43,734 | 32.51 | 92.23 | 224,832 | 42.26 | 77.98 | 679,283 | 47.47 |
| 2018 | 99.96 | 5,000 | 25.31 | 98.74 | 44,861 | 32.87 | 92.16 | 228,557 | 42.78 | 77.90 | 687,245 | 48.03 |
| 2019 | 99.95 | 5,367 | 25.62 | 98.76 | 47,455 | 33.13 | 92.41 | 240,346 | 43.04 | 78.63 | 725,150 | 48.08 |
| 2020 | 99.94 | 6,444 | 25.90 | 98.62 | 51,959 | 33.32 | 91.97 | 251,454 | 43.34 | 77.89 | 747,046 | 48.14 |
| 2021 | 99.94 | 6,503 | 26.15 | 98.57 | 54,419 | 33.58 | 91.76 | 257,062 | 43.80 | 77.48 | 763,103 | 48.85 |
| Mean | 99.98 | 2,931 | 24.25 | 98.79 | 38,003 | 31.61 | 91.75 | 197,349 | 41.11 | 76.40 | 594,330 | 46.58 |

| Year | Share Top 5% | Threshold Top 5% | % Age 65+ | Share Top 1% | Threshold Top 1% | % Age 65+ | Share Top 0.1% | Threshold Top 0.1% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|
| 2005 | 62.07 | 817,421 | 46.94 | 39.98 | 2,805,941 | 51.47 | 19.98 | 14,983,075 | 55.22 |
| 2006 | 62.95 | 849,980 | 47.00 | 40.96 | 2,952,846 | 50.74 | 20.95 | 16,008,885 | 51.96 |
| 2007 | 63.53 | 870,606 | 47.54 | 41.58 | 3,045,001 | 50.49 | 21.51 | 16,549,551 | 54.37 |
| 2008 | 62.09 | 837,346 | 47.43 | 39.84 | 2,883,271 | 49.67 | 19.92 | 15,629,138 | 50.95 |
| 2009 | 62.93 | 885,535 | 47.64 | 40.79 | 3,158,151 | 49.88 | 20.34 | 18,159,812 | 49.53 |
| 2010 | 63.36 | 918,180 | 47.90 | 41.24 | 3,302,425 | 49.40 | 20.45 | 19,991,524 | 49.54 |
| 2011 | 62.77 | 959,117 | 46.54 | 40.19 | 3,430,961 | 46.69 | 19.49 | 19,697,576 | 45.21 |
| 2012 | 63.88 | 1,006,620 | 46.48 | 41.76 | 3,654,164 | 47.05 | 21.17 | 21,437,256 | 44.84 |
| 2013 | 64.97 | 1,062,514 | 45.92 | 43.07 | 3,946,119 | 46.54 | 22.07 | 23,715,216 | 41.59 |
| 2014 | 65.61 | 1,103,019 | 46.90 | 44.00 | 4,143,304 | 46.52 | 22.86 | 25,000,000 | 44.54 |
| 2015 | 66.31 | 1,134,522 | 47.31 | 44.98 | 4,301,874 | 46.12 | 24.12 | 26,547,000 | 41.13 |
| 2016 | 66.29 | 1,186,060 | 47.64 | 44.86 | 4,491,603 | 45.88 | 23.57 | 27,939,360 | 42.06 |
| 2017 | 67.17 | 1,241,515 | 48.44 | 46.11 | 4,716,634 | 47.08 | 25.24 | 29,847,744 | 42.55 |
| 2018 | 67.16 | 1,253,413 | 48.73 | 46.42 | 4,717,338 | 46.79 | 25.78 | 30,000,000 | 42.44 |
| 2019 | 68.19 | 1,322,772 | 49.02 | 47.88 | 5,018,706 | 47.65 | 27.61 | 32,215,198 | 43.93 |
| 2020 | 67.31 | 1,356,064 | 49.08 | 46.89 | 5,109,378 | 48.25 | 26.63 | 32,280,752 | 46.89 |
| 2021 | 66.75 | 1,383,662 | 50.20 | 46.32 | 5,092,786 | 50.57 | 26.28 | 32,141,032 | 48.36 |
| Mean | 64.90 | 1,069,903 | 47.69 | 43.35 | 3,927,677 | 48.28 | 22.82 | 23,655,478 | 46.77 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Top wealth percentiles annually defined based on all adjusted wealth of the given year. Although wealth data are censored above CHF 40m, the annual sum of censored wealth was made available.

**Table T.17:** Annual share of total income by top income group, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 96.88 | 19,349 | 81.00 | 39,769 | 54.33 | 63,104 | 30.52 | 91,235 |
| 2003 | 96.94 | 19,503 | 81.13 | 40,068 | 54.60 | 63,575 | 30.89 | 92,148 |
| 2004 | 96.98 | 19,378 | 81.12 | 40,208 | 54.43 | 63,956 | 30.51 | 92,911 |
| 2005 | 97.15 | 19,166 | 81.44 | 40,425 | 54.88 | 64,478 | 30.99 | 93,858 |
| 2006 | 97.48 | 18,498 | 81.91 | 40,581 | 55.28 | 65,025 | 31.26 | 94,975 |
| 2007 | 97.54 | 18,768 | 82.03 | 41,478 | 55.47 | 66,487 | 31.51 | 96,967 |
| 2008 | 97.48 | 19,316 | 81.86 | 42,409 | 55.24 | 67,812 | 31.26 | 98,901 |
| 2009 | 97.57 | 19,411 | 82.04 | 42,779 | 55.54 | 68,495 | 31.64 | 100,114 |
| 2010 | 97.59 | 19,313 | 82.20 | 42,908 | 55.84 | 68,860 | 31.99 | 100,974 |
| 2011 | 97.61 | 19,373 | 82.18 | 43,316 | 55.70 | 69,535 | 31.75 | 102,092 |
| 2012 | 97.62 | 19,393 | 82.20 | 43,635 | 55.75 | 69,941 | 31.80 | 102,809 |
| 2013 | 97.59 | 19,610 | 82.14 | 44,069 | 55.65 | 70,630 | 31.68 | 103,846 |
| 2014 | 97.59 | 20,026 | 82.11 | 44,998 | 55.68 | 71,885 | 31.81 | 105,515 |
| 2015 | 97.58 | 20,087 | 82.14 | 45,186 | 55.75 | 72,337 | 31.88 | 106,150 |
| 2016 | 97.59 | 20,286 | 82.16 | 45,870 | 55.87 | 73,189 | 32.12 | 107,228 |
| 2017 | 97.57 | 20,460 | 82.12 | 46,070 | 55.82 | 73,561 | 32.04 | 107,894 |
| 2018 | 97.53 | 20,676 | 82.12 | 46,457 | 55.93 | 74,056 | 32.22 | 108,829 |
| 2019 | 97.43 | 21,197 | 81.99 | 46,916 | 55.84 | 74,776 | 32.22 | 109,573 |
| 2020 | 97.08 | 22,256 | 81.14 | 47,388 | 54.47 | 75,263 | 30.45 | 109,769 |
| 2021 | 96.70 | 23,711 | 80.64 | 48,330 | 54.19 | 76,241 | 30.43 | 111,355 |
| 2022 | 96.76 | 23,700 | 80.93 | 48,815 | 54.79 | 77,035 | 31.30 | 112,630 |
| Mean | 97.35 | 20,166 | 81.74 | 43,889 | 55.29 | 70,011 | 31.44 | 102,370 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 19.79 | 114,640 | 7.86 | 198,702 | 2.53 | 540,424 |
| 2003 | 20.18 | 115,983 | 8.27 | 200,637 | 2.93 | 557,232 |
| 2004 | 19.69 | 116,999 | 7.67 | 202,236 | 2.32 | 539,534 |
| 2005 | 20.16 | 118,500 | 8.10 | 203,981 | 2.78 | 552,318 |
| 2006 | 20.35 | 120,089 | 8.13 | 210,089 | 2.67 | 561,770 |
| 2007 | 20.65 | 122,514 | 8.43 | 215,424 | 2.90 | 594,297 |
| 2008 | 20.38 | 124,905 | 8.16 | 220,494 | 2.62 | 604,760 |
| 2009 | 20.76 | 127,016 | 8.55 | 222,958 | 2.99 | 623,736 |
| 2010 | 21.12 | 128,298 | 8.87 | 225,457 | 3.26 | 632,002 |
| 2011 | 20.83 | 129,458 | 8.52 | 229,688 | 2.89 | 642,874 |
| 2012 | 20.88 | 130,377 | 8.57 | 231,221 | 2.96 | 622,703 |
| 2013 | 20.76 | 131,412 | 8.45 | 232,895 | 2.86 | 624,597 |
| 2014 | 20.96 | 133,323 | 8.73 | 236,890 | 3.14 | 651,002 |
| 2015 | 21.02 | 134,555 | 8.76 | 239,568 | 3.12 | 655,336 |
| 2016 | 21.32 | 136,076 | 9.11 | 243,481 | 3.44 | 676,428 |
| 2017 | 21.22 | 137,018 | 8.96 | 246,018 | 3.27 | 691,925 |
| 2018 | 21.43 | 137,972 | 9.24 | 246,978 | 3.55 | 723,045 |
| 2019 | 21.48 | 138,683 | 9.37 | 247,620 | 3.71 | 750,000 |
| 2020 | 19.59 | 138,052 | 7.56 | 235,165 | 2.41 | 599,420 |
| 2021 | 19.68 | 139,960 | 7.72 | 241,002 | 2.51 | 616,271 |
| 2022 | 20.65 | 142,309 | 8.77 | 244,581 | 3.57 | 639,849 |
| Mean | 20.62 | 129,435 | 8.47 | 227,385 | 2.97 | 623,787 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. Top income percentiles are defined annually based on total income reported in the respective year.

**Table T.18:** Annual share of total income by top income group, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2005 | 95.17 | 24,626 | 78.86 | 44,100 | 53.59 | 66,664 | 31.52 | 96,003 |
| 2006 | 95.26 | 24,833 | 79.12 | 44,623 | 54.10 | 67,778 | 32.16 | 97,831 |
| 2007 | 95.13 | 25,900 | 78.96 | 45,900 | 53.98 | 69,500 | 32.03 | 101,261 |
| 2008 | 95.26 | 26,544 | 79.82 | 46,900 | 55.91 | 71,300 | 34.86 | 103,808 |
| 2009 | 95.05 | 26,700 | 78.82 | 47,241 | 53.72 | 71,997 | 31.56 | 105,047 |
| 2010 | 94.99 | 26,941 | 78.83 | 47,600 | 53.68 | 72,770 | 31.47 | 106,475 |
| 2011 | 95.04 | 26,918 | 78.88 | 47,880 | 53.76 | 73,335 | 31.52 | 107,230 |
| 2012 | 95.05 | 27,082 | 78.94 | 48,238 | 53.89 | 73,729 | 31.73 | 107,889 |
| 2013 | 95.10 | 27,536 | 79.14 | 48,933 | 54.32 | 75,129 | 32.27 | 109,950 |
| 2014 | 95.02 | 27,939 | 78.93 | 49,274 | 53.92 | 75,851 | 31.69 | 111,120 |
| 2015 | 95.03 | 28,019 | 79.02 | 49,500 | 54.14 | 76,157 | 31.97 | 111,944 |
| 2016 | 95.09 | 28,077 | 79.13 | 49,607 | 54.28 | 76,590 | 32.09 | 112,641 |
| 2017 | 95.18 | 28,253 | 79.43 | 49,935 | 54.91 | 77,221 | 32.95 | 113,920 |
| 2018 | 95.12 | 29,055 | 79.47 | 50,757 | 55.22 | 78,494 | 33.47 | 116,090 |
| 2019 | 95.13 | 29,692 | 79.90 | 51,445 | 56.33 | 79,393 | 35.21 | 117,284 |
| 2020 | 94.84 | 30,002 | 78.90 | 51,542 | 54.31 | 79,598 | 32.27 | 117,471 |
| 2021 | 94.75 | 30,527 | 78.89 | 52,028 | 54.48 | 80,124 | 32.65 | 118,177 |
| Mean | 95.07 | 27,567 | 79.12 | 48,559 | 54.38 | 74,449 | 32.44 | 109,067 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2005 | 21.52 | 122,845 | 9.84 | 237,913 | 3.77 | 758,200 |
| 2006 | 22.21 | 125,131 | 10.55 | 243,915 | 4.47 | 801,572 |
| 2007 | 22.03 | 129,965 | 10.24 | 255,239 | 3.88 | 871,627 |
| 2008 | 25.24 | 133,707 | 13.90 | 262,561 | 7.94 | 864,700 |
| 2009 | 21.41 | 135,648 | 9.46 | 262,853 | 3.35 | 839,099 |
| 2010 | 21.30 | 137,030 | 9.31 | 268,615 | 3.22 | 856,281 |
| 2011 | 21.36 | 137,553 | 9.42 | 268,651 | 3.36 | 858,553 |
| 2012 | 21.58 | 138,796 | 9.69 | 268,175 | 3.71 | 851,110 |
| 2013 | 22.16 | 142,053 | 10.26 | 278,517 | 4.25 | 840,127 |
| 2014 | 21.48 | 143,189 | 9.45 | 282,635 | 3.30 | 838,578 |
| 2015 | 21.77 | 144,408 | 9.76 | 283,599 | 3.64 | 893,267 |
| 2016 | 21.87 | 145,854 | 9.77 | 285,520 | 3.52 | 917,624 |
| 2017 | 22.82 | 147,511 | 10.76 | 293,338 | 4.37 | 1,024,187 |
| 2018 | 23.40 | 150,716 | 11.38 | 302,354 | 5.02 | 987,113 |
| 2019 | 25.45 | 151,998 | 13.84 | 303,612 | 7.60 | 1,109,585 |
| 2020 | 22.08 | 152,550 | 10.06 | 296,555 | 3.86 | 938,991 |
| 2021 | 22.59 | 152,307 | 10.77 | 291,275 | 4.75 | 981,846 |
| Mean | 22.37 | 140,662 | 10.50 | 275,607 | 4.35 | 896,027 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Top income percentiles are defined annually based on all declared incomes in the given year. Although the income data are censored at CHF 2m, the annual sum of all censored values was made available.

**Table T.19:** Annual median wealth-income ratio by nominal wealth bracket, Bern

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 | All |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.00 | 0.66 | 1.52 | 4.33 | 10.22 | 16.09 | 25.94 | 32.58 | 55.73 | 1.09 |
| 2003 | 0.00 | 0.66 | 1.52 | 4.27 | 10.24 | 16.29 | 27.48 | 35.94 | 59.35 | 1.10 |
| 2004 | 0.00 | 0.66 | 1.51 | 4.23 | 10.20 | 16.46 | 27.48 | 36.32 | 60.36 | 1.09 |
| 2005 | 0.00 | 0.65 | 1.49 | 4.19 | 10.23 | 16.76 | 30.25 | 40.93 | 66.24 | 1.08 |
| 2006 | 0.00 | 0.64 | 1.47 | 4.14 | 10.18 | 16.83 | 31.67 | 41.60 | 62.67 | 1.08 |
| 2007 | 0.00 | 0.64 | 1.45 | 4.03 | 9.93 | 16.40 | 29.75 | 38.71 | 54.38 | 1.07 |
| 2008 | 0.00 | 0.62 | 1.41 | 3.94 | 9.67 | 15.65 | 26.79 | 32.35 | 50.55 | 1.01 |
| 2009 | 0.00 | 0.62 | 1.41 | 3.90 | 9.64 | 15.78 | 28.48 | 36.42 | 61.95 | 1.04 |
| 2010 | 0.00 | 0.62 | 1.40 | 3.87 | 9.66 | 15.80 | 28.55 | 33.74 | 52.96 | 1.04 |
| 2011 | 0.00 | 0.62 | 1.39 | 3.84 | 9.60 | 15.73 | 28.93 | 36.34 | 70.32 | 1.03 |
| 2012 | 0.00 | 0.62 | 1.39 | 3.82 | 9.62 | 15.97 | 30.34 | 39.68 | 78.71 | 1.05 |
| 2013 | 0.00 | 0.61 | 1.38 | 3.79 | 9.56 | 16.24 | 30.33 | 43.58 | 66.61 | 1.05 |
| 2014 | 0.00 | 0.60 | 1.36 | 3.73 | 9.45 | 16.26 | 30.83 | 42.74 | 78.52 | 1.05 |
| 2015 | 0.00 | 0.61 | 1.36 | 3.72 | 9.38 | 16.17 | 31.25 | 43.76 | 67.92 | 1.05 |
| 2016 | 0.00 | 0.60 | 1.34 | 3.67 | 9.35 | 16.10 | 30.49 | 40.20 | 73.81 | 1.05 |
| 2017 | 0.00 | 0.60 | 1.35 | 3.67 | 9.35 | 16.15 | 30.05 | 42.29 | 75.76 | 1.09 |
| 2018 | 0.00 | 0.60 | 1.36 | 3.66 | 9.29 | 16.00 | 29.71 | 40.18 | 70.11 | 1.09 |
| 2019 | 0.00 | 0.60 | 1.36 | 3.65 | 9.26 | 16.22 | 31.79 | 41.69 | 74.42 | 1.11 |
| 2020 | 0.00 | 0.63 | 1.37 | 3.68 | 9.46 | 17.22 | 33.85 | 50.21 | 99.60 | 1.40 |
| 2021 | 0.00 | 0.63 | 1.38 | 3.68 | 9.47 | 17.32 | 35.05 | 51.91 | 116.94 | 1.48 |
| 2022 | 0.00 | 0.62 | 1.37 | 3.68 | 9.41 | 17.01 | 33.55 | 48.01 | 105.60 | 1.46 |
| Mean | 0.00 | 0.62 | 1.41 | 3.88 | 9.67 | 16.31 | 30.12 | 40.44 | 71.55 | 1.12 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each nominal wealth bracket.

**Table T.20:** Annual median wealth-income ratio by top wealth group, Bern

| Year | Top 75% | Top 50% | Top 25% | Top 10% | Top 5% | Top 1% | Top 0.1% |
|---|---|---|---|---|---|---|---|
| 2002 | 1.09 | 3.46 | 7.19 | 11.60 | 14.74 | 21.83 | 33.93 |
| 2003 | 1.10 | 3.47 | 7.27 | 11.87 | 15.14 | 22.93 | 37.45 |
| 2004 | 1.09 | 3.45 | 7.27 | 11.99 | 15.39 | 24.07 | 37.89 |
| 2005 | 1.08 | 3.48 | 7.38 | 12.36 | 16.12 | 25.79 | 44.15 |
| 2006 | 1.08 | 3.49 | 7.40 | 12.52 | 16.39 | 26.66 | 45.40 |
| 2007 | 1.07 | 3.43 | 7.28 | 12.33 | 16.06 | 26.29 | 43.43 |
| 2008 | 1.74 | 3.28 | 6.97 | 11.70 | 15.06 | 23.54 | 34.33 |
| 2009 | 1.77 | 3.32 | 7.04 | 11.86 | 15.42 | 24.93 | 39.70 |
| 2010 | 1.78 | 3.31 | 7.06 | 11.91 | 15.53 | 24.57 | 38.09 |
| 2011 | 1.77 | 3.31 | 7.05 | 11.97 | 15.54 | 24.44 | 41.64 |
| 2012 | 1.78 | 3.35 | 7.14 | 12.24 | 15.99 | 25.46 | 45.09 |
| 2013 | 1.80 | 3.38 | 7.22 | 12.49 | 16.50 | 26.81 | 49.45 |
| 2014 | 1.80 | 3.37 | 7.22 | 12.59 | 16.67 | 27.09 | 48.59 |
| 2015 | 1.80 | 3.39 | 7.26 | 12.56 | 16.69 | 27.61 | 51.96 |
| 2016 | 1.81 | 3.39 | 7.30 | 12.63 | 16.72 | 27.18 | 48.39 |
| 2017 | 1.87 | 3.48 | 7.42 | 12.92 | 17.13 | 28.53 | 52.87 |
| 2018 | 1.87 | 3.48 | 7.39 | 12.72 | 16.85 | 27.39 | 49.97 |
| 2019 | 1.91 | 3.55 | 7.51 | 13.06 | 17.45 | 29.03 | 55.46 |
| 2020 | 2.32 | 4.23 | 8.78 | 15.13 | 20.31 | 34.69 | 71.48 |
| 2021 | 2.45 | 4.45 | 9.13 | 15.64 | 21.16 | 36.41 | 77.02 |
| 2022 | 2.44 | 4.44 | 9.08 | 15.37 | 20.38 | 34.08 | 68.00 |
| Mean | 1.69 | 3.55 | 7.49 | 12.74 | 16.72 | 27.11 | 48.30 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each wealth category above a given percentile.

**Table T.21:** Annual median wealth-income ratio by nominal wealth bracket, Lucerne

| Year | 0-9,999 | 10,000-49,999 | 50,000 - 99,999 | 100,000 - 499,999 | 500,000 - 999,999 | 1,000,000 - 4,999,999 | 5,000,000 - 9,999,999 | 10,000,000-39,999,999 | Above 40,000,000 | All |
|---|---|---|---|---|---|---|---|---|---|---|
| 2005 | 0.00 | 0.63 | 1.46 | 4.05 | 10.35 | 16.69 | 27.59 | 34.50 | 20.12 | 0.89 |
| 2006 | 0.00 | 0.62 | 1.45 | 3.95 | 10.23 | 17.18 | 27.65 | 34.70 | 36.99 | 0.90 |
| 2007 | 0.00 | 0.61 | 1.40 | 3.83 | 9.86 | 16.70 | 27.41 | 32.58 | 41.30 | 0.87 |
| 2008 | 0.00 | 0.60 | 1.37 | 3.72 | 9.54 | 15.66 | 24.07 | 29.12 | 38.87 | 0.85 |
| 2009 | 0.00 | 0.61 | 1.37 | 3.66 | 9.55 | 16.08 | 26.18 | 32.84 | 44.84 | 0.89 |
| 2010 | 0.00 | 0.61 | 1.37 | 3.63 | 9.43 | 16.03 | 26.21 | 33.35 | 50.59 | 0.91 |
| 2011 | 0.00 | 0.60 | 1.36 | 3.64 | 9.49 | 16.35 | 27.00 | 33.19 | 53.98 | 0.93 |
| 2012 | 0.00 | 0.61 | 1.36 | 3.63 | 9.49 | 16.65 | 27.51 | 38.01 | 50.55 | 0.99 |
| 2013 | 0.00 | 0.61 | 1.36 | 3.58 | 9.26 | 16.21 | 26.72 | 39.52 | 47.03 | 1.02 |
| 2014 | 0.00 | 0.60 | 1.35 | 3.58 | 9.24 | 16.28 | 27.84 | 38.89 | 52.31 | 1.03 |
| 2015 | 0.00 | 0.60 | 1.35 | 3.56 | 9.29 | 16.54 | 29.18 | 40.85 | 58.62 | 1.05 |
| 2016 | 0.00 | 0.61 | 1.36 | 3.54 | 9.32 | 16.55 | 29.56 | 39.63 | 64.14 | 1.11 |
| 2017 | 0.00 | 0.61 | 1.37 | 3.55 | 9.25 | 16.68 | 28.80 | 39.63 | 54.92 | 1.15 |
| 2018 | 0.00 | 0.60 | 1.36 | 3.52 | 9.19 | 16.35 | 29.42 | 35.87 | 54.24 | 1.16 |
| 2019 | 0.00 | 0.59 | 1.36 | 3.51 | 9.23 | 16.57 | 30.63 | 38.87 | 55.08 | 1.20 |
| 2020 | 0.00 | 0.60 | 1.36 | 3.50 | 9.16 | 16.88 | 33.13 | 42.23 | 68.05 | 1.29 |
| 2021 | 0.00 | 0.60 | 1.37 | 3.47 | 9.26 | 17.12 | 33.47 | 44.09 | 59.16 | 1.33 |
| Mean | 0.00 | 0.61 | 1.38 | 3.64 | 9.48 | 16.50 | 28.37 | 36.94 | 50.05 | 1.03 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each wealth bracket. Since wealth exceeding CHF 40m and income exceeding CHF 2m are censored, we have replaced the censored values by the median of the corresponding variable. This also forced us to adapt our wealth categories for this analysis.

**Table T.22:** Annual median wealth-income ratios by top wealth group, Lucerne

| Year | Top 75% | Top 50% | Top 25% | Top 10% | Top 5% | Top 1% | Top 0.1% |
|---|---|---|---|---|---|---|---|
| 2005 | 1.65 | 3.17 | 6.87 | 12.21 | 16.34 | 25.99 | 36.38 |
| 2006 | 1.67 | 3.19 | 6.96 | 12.53 | 16.98 | 26.92 | 40.64 |
| 2007 | 1.63 | 3.12 | 6.82 | 12.29 | 16.77 | 26.45 | 37.15 |
| 2008 | 1.57 | 2.97 | 6.48 | 11.62 | 15.41 | 23.42 | 31.85 |
| 2009 | 1.63 | 3.05 | 6.69 | 12.08 | 16.28 | 25.26 | 35.85 |
| 2010 | 1.67 | 3.11 | 6.80 | 12.27 | 16.54 | 25.86 | 42.87 |
| 2011 | 1.71 | 3.20 | 6.99 | 12.66 | 17.18 | 26.78 | 44.32 |
| 2012 | 1.80 | 3.33 | 7.27 | 13.19 | 18.03 | 28.68 | 50.90 |
| 2013 | 1.84 | 3.40 | 7.39 | 13.35 | 18.21 | 28.90 | 48.28 |
| 2014 | 1.86 | 3.48 | 7.56 | 13.68 | 18.62 | 30.24 | 52.99 |
| 2015 | 1.89 | 3.55 | 7.74 | 13.98 | 19.13 | 32.13 | 56.37 |
| 2016 | 1.99 | 3.68 | 8.02 | 14.42 | 19.82 | 33.28 | 59.42 |
| 2017 | 2.07 | 3.84 | 8.23 | 14.89 | 20.26 | 32.65 | 54.92 |
| 2018 | 2.08 | 3.85 | 8.27 | 14.72 | 19.96 | 32.43 | 55.73 |
| 2019 | 2.16 | 3.99 | 8.56 | 15.38 | 20.89 | 34.54 | 57.96 |
| 2020 | 2.26 | 4.11 | 8.79 | 15.99 | 21.79 | 38.32 | 70.55 |
| 2021 | 2.32 | 4.18 | 8.96 | 16.26 | 22.17 | 38.36 | 61.78 |
| Mean | 1.87 | 3.48 | 7.55 | 13.62 | 18.49 | 30.01 | 49.29 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each wealth category above a given percentile. Since wealth exceeding CHF 40m and income exceeding CHF 2m are censored, we have replaced the censored values by the median of the corresponding variable.

**Table T.23:** Top wealth shares within over-65 age group, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 99.23 | 43,128 | 93.45 | 176,419 | 77.07 | 432,283 | 56.61 | 858,646 |
| 2003 | 99.25 | 43,421 | 93.57 | 179,658 | 77.36 | 442,720 | 57.00 | 886,143 |
| 2004 | 99.29 | 43,139 | 93.82 | 180,134 | 78.06 | 449,240 | 58.14 | 906,472 |
| 2005 | 99.33 | 43,452 | 94.14 | 183,493 | 79.05 | 462,972 | 59.72 | 947,325 |
| 2006 | 99.37 | 43,069 | 94.34 | 184,187 | 79.56 | 470,096 | 60.45 | 972,527 |
| 2007 | 99.40 | 42,428 | 94.54 | 186,354 | 80.14 | 476,949 | 61.47 | 986,470 |
| 2008 | 99.39 | 41,272 | 94.22 | 184,725 | 78.87 | 469,471 | 59.19 | 952,623 |
| 2009 | 99.40 | 41,925 | 94.30 | 189,113 | 79.10 | 483,153 | 59.47 | 989,856 |
| 2010 | 99.41 | 42,043 | 94.33 | 190,269 | 79.15 | 487,820 | 59.50 | 1,001,966 |
| 2011 | 99.38 | 42,201 | 94.07 | 190,734 | 78.10 | 489,552 | 57.48 | 1,001,261 |
| 2012 | 99.39 | 42,919 | 94.17 | 192,991 | 78.46 | 499,686 | 58.04 | 1,028,431 |
| 2013 | 99.40 | 44,336 | 94.26 | 198,624 | 78.78 | 514,048 | 58.66 | 1,057,554 |
| 2014 | 99.42 | 44,650 | 94.31 | 200,878 | 78.89 | 521,902 | 58.73 | 1,080,873 |
| 2015 | 99.43 | 44,202 | 94.34 | 201,302 | 78.88 | 524,635 | 58.65 | 1,089,666 |
| 2016 | 99.47 | 43,983 | 94.59 | 202,229 | 79.69 | 528,723 | 60.20 | 1,095,488 |
| 2017 | 99.47 | 44,452 | 94.60 | 205,339 | 79.68 | 537,992 | 60.03 | 1,128,706 |
| 2018 | 99.47 | 44,351 | 94.48 | 205,391 | 79.26 | 536,167 | 59.27 | 1,117,574 |
| 2019 | 99.50 | 44,681 | 94.71 | 208,236 | 80.00 | 546,771 | 60.52 | 1,154,025 |
| 2020 | 99.46 | 52,114 | 94.57 | 242,297 | 79.83 | 621,286 | 60.43 | 1,313,738 |
| 2021 | 99.46 | 54,135 | 94.58 | 250,115 | 79.96 | 639,548 | 60.64 | 1,362,953 |
| 2022 | 99.46 | 53,734 | 94.44 | 248,438 | 79.44 | 633,158 | 59.82 | 1,329,749 |
| Mean | 99.40 | 44,744 | 94.28 | 200,044 | 79.01 | 512,770 | 59.24 | 1,060,097 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 44.52 | 1,363,424 | 25.20 | 3,973,612 | 10.66 | 17,662,200 |
| 2003 | 44.89 | 1,413,664 | 25.43 | 4,143,509 | 10.83 | 18,597,960 |
| 2004 | 46.23 | 1,447,964 | 27.12 | 4,262,744 | 12.59 | 18,838,060 |
| 2005 | 48.01 | 1,531,638 | 28.87 | 4,642,909 | 13.88 | 19,825,620 |
| 2006 | 48.77 | 1,576,560 | 29.64 | 4,750,296 | 14.46 | 21,080,060 |
| 2007 | 50.07 | 1,600,489 | 31.37 | 4,795,308 | 16.37 | 20,955,610 |
| 2008 | 47.46 | 1,497,807 | 28.89 | 4,378,922 | 14.65 | 18,288,660 |
| 2009 | 47.63 | 1,576,622 | 28.72 | 4,664,351 | 14.15 | 20,037,340 |
| 2010 | 47.65 | 1,599,400 | 28.59 | 4,768,507 | 13.82 | 20,608,030 |
| 2011 | 45.16 | 1,578,846 | 26.01 | 4,423,148 | 11.92 | 18,209,050 |
| 2012 | 45.76 | 1,621,227 | 26.58 | 4,615,558 | 12.36 | 19,767,420 |
| 2013 | 46.50 | 1,679,414 | 27.30 | 4,870,925 | 12.97 | 21,487,490 |
| 2014 | 46.51 | 1,725,386 | 27.07 | 5,032,489 | 12.59 | 22,105,580 |
| 2015 | 46.37 | 1,740,966 | 26.78 | 5,051,034 | 12.33 | 22,195,150 |
| 2016 | 48.39 | 1,750,590 | 29.44 | 5,153,440 | 15.45 | 23,833,870 |
| 2017 | 47.98 | 1,829,905 | 28.40 | 5,395,781 | 13.76 | 25,923,870 |
| 2018 | 47.10 | 1,799,401 | 27.55 | 5,225,945 | 13.03 | 25,283,980 |
| 2019 | 48.49 | 1,882,479 | 28.93 | 5,531,557 | 14.05 | 26,992,610 |
| 2020 | 48.42 | 2,150,083 | 28.70 | 6,442,182 | 13.68 | 31,440,440 |
| 2021 | 48.61 | 2,234,531 | 28.75 | 6,762,261 | 13.39 | 32,087,910 |
| 2022 | 47.74 | 2,162,849 | 28.04 | 6,405,030 | 13.17 | 29,981,160 |
| Mean | 47.25 | 1,703,012 | 27.97 | 5,013,786 | 13.34 | 22,628,670 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. The table reports the annual share of wealth above given wealth percentiles, considering only tax units aged over 65.

**Table T.24:** Top wealth shares within under-65 age group, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 100.00 | 0 | 99.08 | 15,050 | 90.78 | 96,967 | 70.63 | 314,308 |
| 2003 | 100.00 | 0 | 99.16 | 14,793 | 91.17 | 98,545 | 71.58 | 321,077 |
| 2004 | 100.00 | 0 | 99.21 | 14,278 | 91.38 | 98,189 | 71.87 | 323,444 |
| 2005 | 100.00 | 0 | 99.24 | 14,251 | 91.70 | 99,520 | 72.76 | 330,650 |
| 2006 | 100.00 | 0 | 99.27 | 14,268 | 91.94 | 100,416 | 73.30 | 337,544 |
| 2007 | 100.00 | 0 | 99.36 | 14,273 | 92.91 | 100,436 | 76.47 | 339,828 |
| 2008 | 100.00 | 0 | 99.33 | 13,922 | 92.76 | 96,716 | 76.04 | 327,758 |
| 2009 | 100.00 | 0 | 99.33 | 14,321 | 92.81 | 98,169 | 76.29 | 332,873 |
| 2010 | 100.00 | 0 | 99.32 | 14,288 | 92.83 | 97,597 | 76.41 | 332,653 |
| 2011 | 100.00 | 0 | 99.35 | 14,034 | 93.15 | 96,405 | 77.24 | 333,581 |
| 2012 | 100.00 | 0 | 99.34 | 14,158 | 93.17 | 96,761 | 77.31 | 335,875 |
| 2013 | 100.00 | 0 | 99.35 | 14,326 | 93.31 | 96,871 | 77.79 | 338,431 |
| 2014 | 100.00 | 0 | 99.34 | 14,560 | 93.34 | 96,937 | 78.01 | 339,637 |
| 2015 | 100.00 | 0 | 99.36 | 14,520 | 93.47 | 96,429 | 78.34 | 339,602 |
| 2016 | 100.00 | 0 | 99.34 | 14,994 | 93.45 | 97,388 | 78.49 | 340,610 |
| 2017 | 100.00 | 0 | 99.34 | 15,486 | 93.55 | 99,627 | 78.93 | 349,103 |
| 2018 | 100.00 | 0 | 99.34 | 15,520 | 93.51 | 99,324 | 78.82 | 347,192 |
| 2019 | 100.00 | 0 | 99.32 | 16,358 | 93.55 | 101,197 | 79.17 | 354,165 |
| 2020 | 100.00 | 280 | 99.01 | 24,322 | 92.35 | 133,165 | 76.84 | 435,790 |
| 2021 | 100.00 | 560 | 98.95 | 27,451 | 92.18 | 143,589 | 76.88 | 461,205 |
| 2022 | 100.00 | 459 | 98.88 | 26,411 | 91.39 | 141,129 | 74.33 | 459,915 |
| Mean | 100.00 | 62 | 99.25 | 16,266 | 92.60 | 104,066 | 76.07 | 352,154 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 55.35 | 543,971 | 30.64 | 1,495,156 | 13.51 | 6,507,523 |
| 2003 | 56.69 | 559,162 | 32.32 | 1,559,247 | 15.19 | 6,990,603 |
| 2004 | 56.91 | 567,953 | 32.29 | 1,585,468 | 14.95 | 7,172,081 |
| 2005 | 58.09 | 584,315 | 33.69 | 1,662,720 | 16.07 | 7,926,980 |
| 2006 | 58.78 | 598,650 | 34.38 | 1,739,804 | 16.25 | 8,367,899 |
| 2007 | 63.60 | 606,755 | 41.83 | 1,776,558 | 25.35 | 8,702,672 |
| 2008 | 62.93 | 583,773 | 41.04 | 1,669,430 | 24.77 | 7,977,426 |
| 2009 | 63.35 | 592,183 | 41.60 | 1,708,792 | 25.25 | 8,270,476 |
| 2010 | 63.46 | 593,602 | 41.58 | 1,725,451 | 25.03 | 8,756,222 |
| 2011 | 64.54 | 604,117 | 42.66 | 1,817,808 | 25.60 | 9,136,439 |
| 2012 | 64.64 | 607,670 | 42.67 | 1,863,035 | 25.29 | 9,417,330 |
| 2013 | 65.32 | 615,321 | 43.46 | 1,928,918 | 25.51 | 10,152,320 |
| 2014 | 65.63 | 618,802 | 43.91 | 1,923,656 | 26.03 | 10,285,200 |
| 2015 | 66.06 | 625,123 | 44.42 | 1,957,691 | 26.55 | 10,566,710 |
| 2016 | 66.31 | 629,710 | 44.66 | 1,987,557 | 26.67 | 10,916,900 |
| 2017 | 66.99 | 648,484 | 45.65 | 2,058,445 | 27.67 | 11,595,250 |
| 2018 | 66.82 | 644,980 | 45.35 | 2,050,022 | 27.21 | 11,561,720 |
| 2019 | 67.39 | 660,407 | 46.23 | 2,107,027 | 28.30 | 11,797,580 |
| 2020 | 64.71 | 789,992 | 43.63 | 2,442,307 | 26.11 | 13,206,940 |
| 2021 | 65.03 | 830,633 | 44.45 | 2,564,999 | 27.24 | 14,040,710 |
| 2022 | 61.03 | 826,108 | 38.01 | 2,528,534 | 19.14 | 13,962,640 |
| Mean | 63.03 | 634,843 | 40.69 | 1,912,030 | 23.22 | 9,871,982 |

*Source*: Bern main tax records.
*Notes*:Basic observational unit: household. The table reports the annual share of wealth above given wealth percentiles, considering only tax units aged under 65.

**Table T.25:** Top wealth shares within over-65 age group, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2005 | 99.56 | 36,941 | 95.56 | 158,546 | 83.47 | 429,590 | 66.82 | 946,499 |
| 2006 | 99.57 | 37,310 | 95.61 | 161,200 | 83.56 | 440,000 | 66.73 | 981,234 |
| 2007 | 99.58 | 38,000 | 95.78 | 163,187 | 84.06 | 455,000 | 67.62 | 1,016,000 |
| 2008 | 99.55 | 37,950 | 95.44 | 161,559 | 82.79 | 446,000 | 65.32 | 973,968 |
| 2009 | 99.57 | 39,809 | 95.65 | 172,314 | 83.50 | 472,000 | 66.73 | 1,040,354 |
| 2010 | 99.58 | 40,700 | 95.70 | 177,509 | 83.75 | 486,000 | 67.25 | 1,071,334 |
| 2011 | 99.56 | 41,443 | 95.51 | 181,675 | 83.02 | 494,059 | 65.88 | 1,081,610 |
| 2012 | 99.55 | 44,420 | 95.60 | 189,777 | 83.51 | 513,655 | 66.88 | 1,126,649 |
| 2013 | 99.55 | 45,827 | 95.64 | 197,827 | 83.70 | 532,923 | 67.23 | 1,173,724 |
| 2014 | 99.58 | 46,711 | 95.78 | 203,658 | 84.12 | 553,717 | 67.98 | 1,231,908 |
| 2015 | 99.58 | 47,818 | 95.82 | 208,472 | 84.21 | 569,200 | 68.12 | 1,267,442 |
| 2016 | 99.57 | 49,585 | 95.83 | 215,757 | 84.32 | 585,856 | 68.35 | 1,319,695 |
| 2017 | 99.59 | 50,741 | 95.94 | 223,989 | 84.66 | 607,750 | 68.88 | 1,395,225 |
| 2018 | 99.58 | 51,873 | 95.91 | 227,475 | 84.63 | 614,364 | 68.98 | 1,387,630 |
| 2019 | 99.60 | 52,870 | 96.11 | 235,524 | 85.30 | 640,836 | 70.17 | 1,463,983 |
| 2020 | 99.59 | 55,488 | 96.05 | 243,335 | 85.27 | 650,999 | 70.25 | 1,488,294 |
| 2021 | 99.57 | 57,486 | 95.99 | 249,493 | 85.09 | 668,085 | 69.86 | 1,540,431 |
| Mean | 99.57 | 45,587 | 95.76 | 198,311 | 84.06 | 538,826 | 67.83 | 1,206,234 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2005 | 56.04 | 1,651,000 | 35.54 | 6,015,736 | 18.02 | 27,254,590 |
| 2006 | 55.72 | 1,724,697 | 34.82 | 6,361,690 | 16.81 | 29,359,000 |
| 2007 | 56.74 | 1,801,230 | 36.15 | 6,695,008 | 17.79 | 33,438,060 |
| 2008 | 54.07 | 1,671,950 | 33.37 | 6,102,095 | 15.50 | 28,223,410 |
| 2009 | 55.78 | 1,814,803 | 35.22 | 6,725,236 | 16.66 | 37,283,208 |
| 2010 | 56.46 | 1,868,245 | 36.05 | 7,102,159 | 17.53 | 40,000,000 |
| 2011 | 54.83 | 1,865,884 | 34.39 | 6,782,614 | 16.41 | 39,991,368 |
| 2012 | 56.08 | 1,962,326 | 36.03 | 7,022,171 | 19.08 | 40,000,000 |
| 2013 | 56.51 | 2,042,576 | 36.29 | 7,488,772 | 19.47 | 40,000,000 |
| 2014 | 57.42 | 2,136,398 | 37.65 | 7,803,406 | 21.27 | 40,000,000 |
| 2015 | 57.55 | 2,211,638 | 37.85 | 8,000,000 | 21.76 | 40,000,000 |
| 2016 | 57.75 | 2,288,382 | 38.05 | 8,340,700 | 22.29 | 40,000,000 |
| 2017 | 58.26 | 2,456,615 | 38.43 | 8,877,325 | 22.53 | 40,000,000 |
| 2018 | 58.61 | 2,435,626 | 39.22 | 8,906,550 | 23.66 | 40,000,000 |
| 2019 | 59.99 | 2,604,507 | 40.82 | 9,566,842 | 26.11 | 40,000,000 |
| 2020 | 60.16 | 2,655,109 | 41.17 | 9,780,782 | 26.34 | 40,000,000 |
| 2021 | 59.59 | 2,740,829 | 40.37 | 10,064,890 | 25.42 | 40,000,000 |
| Mean | 57.15 | 2,113,636 | 37.14 | 7,743,293 | 20.39 | 37,385,273 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. The table reports the annual share of wealth above given wealth percentiles, considering only tax units aged over 65. Although wealth data are censored above CHF 40m, the annual sum censored wealth was made available.

**Table T.26:** Top wealth shares within under-65 age group, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2005 | 100.00 | 0 | 99.09 | 17,511 | 92.13 | 100,000 | 75.63 | 330,327 |
| 2006 | 100.00 | 0 | 99.12 | 18,000 | 92.49 | 102,629 | 76.75 | 340,000 |
| 2007 | 100.00 | 0 | 99.12 | 18,000 | 92.55 | 102,571 | 76.92 | 345,000 |
| 2008 | 100.00 | 0 | 99.03 | 18,368 | 92.32 | 100,000 | 76.47 | 335,708 |
| 2009 | 100.00 | 0 | 99.02 | 19,271 | 92.30 | 105,214 | 76.60 | 351,612 |
| 2010 | 100.00 | 0 | 99.01 | 20,000 | 92.36 | 107,499 | 76.83 | 361,068 |
| 2011 | 100.00 | 281 | 98.97 | 20,964 | 92.44 | 111,780 | 77.20 | 374,852 |
| 2012 | 99.99 | 997 | 98.92 | 22,508 | 92.58 | 116,438 | 77.92 | 388,408 |
| 2013 | 99.99 | 1,197 | 98.96 | 23,294 | 92.98 | 119,940 | 79.06 | 405,875 |
| 2014 | 99.99 | 1,250 | 98.97 | 23,944 | 93.08 | 122,644 | 79.39 | 414,580 |
| 2015 | 99.99 | 1,496 | 98.99 | 24,588 | 93.31 | 125,074 | 80.11 | 424,197 |
| 2016 | 99.98 | 2,015 | 98.92 | 26,394 | 93.14 | 130,931 | 79.88 | 439,828 |
| 2017 | 99.98 | 2,430 | 98.93 | 28,020 | 93.34 | 136,663 | 80.55 | 460,217 |
| 2018 | 99.97 | 2,747 | 98.89 | 28,911 | 93.26 | 138,347 | 80.47 | 464,975 |
| 2019 | 99.97 | 3,128 | 98.90 | 30,600 | 93.46 | 144,356 | 81.07 | 486,951 |
| 2020 | 99.96 | 3,882 | 98.73 | 34,238 | 92.85 | 152,521 | 79.91 | 503,842 |
| 2021 | 99.96 | 3,769 | 98.69 | 35,791 | 92.58 | 156,152 | 79.40 | 510,209 |
| Mean | 99.99 | 1,364 | 98.96 | 24,141 | 92.77 | 121,927 | 78.48 | 408,097 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2005 | 62.70 | 599,767 | 39.57 | 1,940,550 | 19.92 | 10,520,210 |
| 2006 | 64.33 | 620,367 | 41.90 | 2,063,955 | 22.52 | 11,400,000 |
| 2007 | 64.50 | 629,512 | 42.00 | 2,128,898 | 22.60 | 11,770,380 |
| 2008 | 63.93 | 609,536 | 41.29 | 2,027,746 | 21.87 | 11,003,770 |
| 2009 | 64.18 | 642,152 | 41.49 | 2,179,234 | 21.44 | 12,315,000 |
| 2010 | 64.50 | 655,837 | 41.77 | 2,281,257 | 21.11 | 13,260,000 |
| 2011 | 64.98 | 693,586 | 41.87 | 2,507,815 | 20.65 | 13,848,770 |
| 2012 | 66.14 | 720,532 | 43.56 | 2,641,338 | 22.41 | 16,426,260 |
| 2013 | 67.76 | 762,269 | 45.65 | 2,866,691 | 24.02 | 18,947,100 |
| 2014 | 68.23 | 780,331 | 46.41 | 2,987,612 | 24.49 | 19,697,910 |
| 2015 | 69.35 | 803,738 | 48.15 | 3,121,664 | 26.50 | 20,225,610 |
| 2016 | 69.10 | 834,818 | 47.72 | 3,284,544 | 25.43 | 21,735,750 |
| 2017 | 70.16 | 872,288 | 49.58 | 3,441,049 | 27.95 | 22,497,970 |
| 2018 | 70.10 | 876,301 | 49.71 | 3,418,359 | 28.35 | 22,774,860 |
| 2019 | 70.99 | 925,191 | 51.03 | 3,615,656 | 30.18 | 24,162,160 |
| 2020 | 69.47 | 954,442 | 49.07 | 3,621,548 | 28.25 | 23,450,280 |
| 2021 | 68.83 | 964,009 | 48.53 | 3,485,215 | 28.32 | 22,670,000 |
| Mean | 67.01 | 761,452 | 45.25 | 2,800,772 | 24.47 | 17,453,296 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. The table reports the annual share of wealth above given wealth percentiles, considering only tax units aged under 65. Although wealth data are censored above CHF 40m, the annual sum of all censored wealth was made available.

**Table T.27:** Annual share of income of over-65 age group by percentile, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 92.10 | 23,194 | 76.69 | 37,175 | 52.68 | 59,147 | 31.02 | 86,393 |
| 2003 | 92.04 | 23,665 | 76.68 | 37,872 | 52.78 | 60,160 | 31.29 | 87,604 |
| 2004 | 91.88 | 23,844 | 76.30 | 38,118 | 52.07 | 60,597 | 30.29 | 88,211 |
| 2005 | 92.23 | 24,086 | 76.82 | 38,802 | 52.78 | 61,545 | 31.24 | 89,515 |
| 2006 | 93.21 | 23,331 | 77.80 | 38,430 | 53.29 | 61,867 | 31.14 | 90,121 |
| 2007 | 93.43 | 24,188 | 77.97 | 40,004 | 53.46 | 64,014 | 31.38 | 92,941 |
| 2008 | 93.62 | 24,398 | 78.17 | 40,862 | 53.53 | 65,352 | 31.43 | 94,654 |
| 2009 | 93.65 | 25,027 | 78.08 | 41,849 | 53.32 | 66,556 | 31.24 | 96,295 |
| 2010 | 93.83 | 25,060 | 78.42 | 42,184 | 53.87 | 67,126 | 31.97 | 97,154 |
| 2011 | 93.72 | 25,440 | 78.01 | 42,925 | 53.04 | 68,012 | 30.87 | 98,044 |
| 2012 | 93.82 | 25,373 | 78.08 | 43,029 | 52.93 | 68,150 | 30.62 | 98,260 |
| 2013 | 93.84 | 25,648 | 78.08 | 43,797 | 52.88 | 69,209 | 30.59 | 99,723 |
| 2014 | 93.96 | 25,717 | 78.39 | 44,248 | 53.43 | 69,974 | 31.34 | 100,772 |
| 2015 | 94.02 | 25,898 | 78.38 | 44,779 | 53.25 | 70,894 | 30.99 | 102,191 |
| 2016 | 94.12 | 25,864 | 78.48 | 45,041 | 53.36 | 71,362 | 31.09 | 102,950 |
| 2017 | 94.15 | 26,117 | 78.67 | 45,395 | 53.76 | 71,850 | 31.67 | 103,888 |
| 2018 | 94.26 | 26,048 | 78.84 | 45,758 | 54.00 | 72,282 | 31.98 | 104,774 |
| 2019 | 94.29 | 26,243 | 78.86 | 46,160 | 53.99 | 72,891 | 31.97 | 105,367 |
| 2020 | 94.29 | 26,031 | 78.58 | 45,906 | 53.20 | 72,389 | 30.77 | 104,593 |
| 2021 | 94.34 | 26,124 | 78.68 | 46,232 | 53.35 | 72,866 | 30.99 | 105,216 |
| 2022 | 94.51 | 25,899 | 78.88 | 46,236 | 53.52 | 73,055 | 31.10 | 105,511 |
| Mean | 93.59 | 25,104 | 78.04 | 42,610 | 53.26 | 67,586 | 31.19 | 97,818 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 21.09 | 110,813 | 9.65 | 205,050 | 3.80 | 727,881 |
| 2003 | 21.46 | 111,597 | 10.19 | 206,547 | 4.41 | 729,207 |
| 2004 | 20.31 | 112,831 | 8.86 | 208,947 | 3.08 | 699,535 |
| 2005 | 21.38 | 114,299 | 10.07 | 211,940 | 4.37 | 688,300 |
| 2006 | 21.02 | 115,355 | 9.37 | 214,898 | 3.49 | 703,990 |
| 2007 | 21.29 | 118,997 | 9.59 | 226,070 | 3.60 | 738,566 |
| 2008 | 21.36 | 121,049 | 9.64 | 232,279 | 3.60 | 749,703 |
| 2009 | 21.19 | 122,767 | 9.52 | 233,720 | 3.60 | 776,119 |
| 2010 | 22.00 | 124,129 | 10.36 | 238,340 | 4.27 | 817,054 |
| 2011 | 20.81 | 124,787 | 9.23 | 235,372 | 3.33 | 769,476 |
| 2012 | 20.52 | 124,822 | 8.92 | 231,310 | 3.10 | 780,000 |
| 2013 | 20.49 | 126,549 | 8.91 | 235,695 | 3.10 | 738,370 |
| 2014 | 21.33 | 127,952 | 9.77 | 245,120 | 3.86 | 797,424 |
| 2015 | 20.93 | 129,455 | 9.30 | 248,107 | 3.38 | 806,000 |
| 2016 | 20.99 | 131,208 | 9.25 | 254,738 | 3.21 | 793,433 |
| 2017 | 21.64 | 132,608 | 9.90 | 259,693 | 3.83 | 871,639 |
| 2018 | 21.97 | 133,415 | 10.24 | 262,598 | 4.09 | 883,029 |
| 2019 | 21.96 | 134,793 | 10.20 | 265,575 | 3.96 | 931,439 |
| 2020 | 20.61 | 133,109 | 8.92 | 247,887 | 3.24 | 733,444 |
| 2021 | 20.86 | 133,391 | 9.18 | 252,795 | 3.36 | 745,799 |
| 2022 | 20.92 | 134,808 | 9.10 | 257,051 | 3.17 | 810,530 |
| Mean | 21.15 | 124,702 | 9.53 | 236,844 | 3.61 | 775,759 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. The table reports the annual share of income above given income percentiles, considering only tax units aged over 65.

**Table T.28:** Annual share of income of under-65 age group by percentile, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 98.05 | 15,928 | 82.19 | 40,635 | 54.75 | 64,194 | 30.36 | 92,421 |
| 2003 | 98.12 | 15,841 | 82.38 | 40,762 | 55.09 | 64,551 | 30.75 | 93,264 |
| 2004 | 98.19 | 15,498 | 82.46 | 40,879 | 55.07 | 64,895 | 30.55 | 94,029 |
| 2005 | 98.29 | 15,073 | 82.77 | 40,945 | 55.46 | 65,333 | 30.89 | 94,971 |
| 2006 | 98.43 | 14,780 | 83.04 | 41,251 | 55.81 | 65,926 | 31.27 | 96,174 |
| 2007 | 98.45 | 14,910 | 83.18 | 41,959 | 56.02 | 67,172 | 31.54 | 97,939 |
| 2008 | 98.36 | 15,540 | 82.91 | 42,891 | 55.71 | 68,539 | 31.19 | 99,919 |
| 2009 | 98.45 | 15,357 | 83.20 | 43,069 | 56.18 | 69,071 | 31.74 | 101,178 |
| 2010 | 98.45 | 15,300 | 83.34 | 43,137 | 56.42 | 69,445 | 31.98 | 101,979 |
| 2011 | 98.50 | 15,137 | 83.45 | 43,440 | 56.51 | 70,021 | 32.00 | 103,192 |
| 2012 | 98.50 | 15,174 | 83.46 | 43,830 | 56.60 | 70,512 | 32.14 | 104,143 |
| 2013 | 98.48 | 15,296 | 83.41 | 44,157 | 56.51 | 71,111 | 32.01 | 105,009 |
| 2014 | 98.47 | 15,613 | 83.30 | 45,257 | 56.39 | 72,549 | 31.94 | 106,873 |
| 2015 | 98.47 | 15,741 | 83.36 | 45,326 | 56.56 | 72,835 | 32.15 | 107,305 |
| 2016 | 98.48 | 15,903 | 83.36 | 46,146 | 56.68 | 73,845 | 32.44 | 108,484 |
| 2017 | 98.47 | 15,980 | 83.29 | 46,292 | 56.51 | 74,198 | 32.15 | 109,106 |
| 2018 | 98.42 | 16,376 | 83.25 | 46,695 | 56.58 | 74,700 | 32.29 | 110,049 |
| 2019 | 98.32 | 17,118 | 83.07 | 47,182 | 56.47 | 75,513 | 32.28 | 110,855 |
| 2020 | 97.93 | 19,200 | 82.02 | 47,918 | 54.90 | 76,381 | 30.34 | 111,447 |
| 2021 | 97.48 | 21,734 | 81.33 | 49,072 | 54.51 | 77,629 | 30.29 | 113,408 |
| 2022 | 97.50 | 21,791 | 81.40 | 49,712 | 54.60 | 78,665 | 30.37 | 115,117 |
| Mean | 98.28 | 16,347 | 82.87 | 44,312 | 55.87 | 70,814 | 31.46 | 103,660 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 19.41 | 115,605 | 7.35 | 196,852 | 2.13 | 497,563 |
| 2003 | 19.81 | 117,011 | 7.72 | 198,975 | 2.48 | 516,529 |
| 2004 | 19.51 | 117,943 | 7.33 | 200,273 | 2.08 | 504,084 |
| 2005 | 19.80 | 119,473 | 7.53 | 202,105 | 2.29 | 514,328 |
| 2006 | 20.15 | 121,259 | 7.78 | 208,962 | 2.42 | 531,387 |
| 2007 | 20.46 | 123,479 | 8.10 | 213,012 | 2.67 | 556,201 |
| 2008 | 20.10 | 125,840 | 7.73 | 217,698 | 2.31 | 567,280 |
| 2009 | 20.63 | 128,098 | 8.26 | 219,846 | 2.79 | 588,026 |
| 2010 | 20.85 | 129,355 | 8.41 | 222,983 | 2.93 | 586,951 |
| 2011 | 20.83 | 130,590 | 8.30 | 227,940 | 2.74 | 616,862 |
| 2012 | 20.98 | 131,918 | 8.46 | 231,207 | 2.89 | 593,155 |
| 2013 | 20.83 | 132,836 | 8.31 | 232,085 | 2.76 | 591,389 |
| 2014 | 20.83 | 134,871 | 8.39 | 234,923 | 2.89 | 606,818 |
| 2015 | 21.04 | 135,928 | 8.59 | 237,385 | 3.01 | 607,011 |
| 2016 | 21.42 | 137,369 | 9.06 | 240,852 | 3.50 | 644,241 |
| 2017 | 21.07 | 138,298 | 8.63 | 242,107 | 3.05 | 644,926 |
| 2018 | 21.24 | 139,253 | 8.88 | 242,449 | 3.33 | 661,781 |
| 2019 | 21.31 | 139,870 | 9.08 | 242,419 | 3.59 | 697,064 |
| 2020 | 19.27 | 139,728 | 7.12 | 232,060 | 2.14 | 546,873 |
| 2021 | 19.36 | 142,113 | 7.33 | 237,626 | 2.31 | 579,880 |
| 2022 | 19.41 | 144,753 | 7.33 | 242,389 | 2.26 | 594,992 |
| Mean | 20.40 | 130,742 | 8.08 | 224,959 | 2.69 | 583,207 |

*Source*: Bern main tax records.

*Notes*: Basic observational unit: household. The table reports the annual share of income above given income percentiles, considering only tax units aged under 65.

**Table T.29:** Annual share of income of over-65 age group by percentile, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2005 | 93.40 | 22,986 | 78.42 | 36,400 | 55.49 | 55,654 | 35.36 | 80,423 |
| 2006 | 93.64 | 23,000 | 78.85 | 36,690 | 56.24 | 56,383 | 36.29 | 81,491 |
| 2007 | 93.53 | 23,800 | 78.62 | 38,473 | 55.82 | 58,950 | 35.73 | 85,700 |
| 2008 | 94.31 | 24,076 | 81.17 | 38,936 | 60.94 | 60,439 | 42.99 | 88,300 |
| 2009 | 93.47 | 24,888 | 78.50 | 40,478 | 55.55 | 62,170 | 35.30 | 90,671 |
| 2010 | 93.51 | 25,014 | 78.59 | 41,062 | 55.59 | 63,255 | 35.21 | 93,064 |
| 2011 | 93.61 | 25,141 | 78.70 | 41,340 | 55.68 | 63,597 | 35.30 | 93,223 |
| 2012 | 93.65 | 25,206 | 78.78 | 41,476 | 55.77 | 64,224 | 35.41 | 93,543 |
| 2013 | 93.77 | 25,469 | 79.15 | 42,494 | 56.31 | 66,013 | 36.05 | 96,691 |
| 2014 | 93.68 | 25,855 | 78.75 | 43,043 | 55.49 | 66,826 | 34.82 | 98,033 |
| 2015 | 93.74 | 26,104 | 79.04 | 43,489 | 56.15 | 67,431 | 35.79 | 99,600 |
| 2016 | 93.83 | 26,247 | 79.14 | 43,872 | 56.17 | 68,062 | 35.74 | 100,581 |
| 2017 | 94.01 | 26,472 | 79.54 | 44,516 | 56.88 | 69,290 | 36.70 | 102,143 |
| 2018 | 94.15 | 26,815 | 80.06 | 45,051 | 57.93 | 70,111 | 38.27 | 103,283 |
| 2019 | 94.36 | 27,149 | 80.82 | 45,552 | 59.57 | 70,924 | 40.69 | 104,225 |
| 2020 | 93.96 | 27,130 | 79.42 | 45,554 | 56.66 | 70,711 | 36.48 | 103,822 |
| 2021 | 94.01 | 27,344 | 79.70 | 46,074 | 57.18 | 71,710 | 37.23 | 105,005 |
| Mean | 93.80 | 25,453 | 79.25 | 42,029 | 56.67 | 65,044 | 36.67 | 95,282 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2005 | 26.11 | 105,905 | 14.26 | 250,000 | 6.82 | 992,407 |
| 2006 | 27.15 | 106,720 | 15.43 | 257,012 | 7.72 | 1,031,599 |
| 2007 | 26.39 | 113,454 | 14.25 | 275,909 | 6.04 | 1,104,966 |
| 2008 | 34.61 | 117,200 | 23.72 | 288,863 | 16.45 | 1,197,692 |
| 2009 | 25.89 | 121,073 | 13.74 | 284,966 | 5.93 | 1,142,641 |
| 2010 | 25.70 | 122,984 | 13.39 | 288,887 | 5.51 | 1,273,559 |
| 2011 | 25.79 | 123,257 | 13.61 | 295,518 | 5.58 | 1,500,000 |
| 2012 | 25.97 | 123,971 | 13.97 | 282,661 | 6.53 | 1,327,312 |
| 2013 | 26.62 | 128,276 | 14.63 | 295,164 | 7.23 | 1,392,156 |
| 2014 | 25.19 | 130,628 | 12.81 | 305,171 | 5.09 | 1,398,292 |
| 2015 | 26.28 | 132,255 | 14.25 | 295,009 | 6.61 | 1,502,719 |
| 2016 | 26.21 | 133,476 | 14.00 | 300,202 | 6.07 | 1,513,878 |
| 2017 | 27.24 | 137,047 | 14.89 | 319,199 | 6.70 | 1,504,196 |
| 2018 | 29.03 | 138,911 | 17.00 | 328,872 | 9.02 | 1,421,000 |
| 2019 | 31.84 | 140,135 | 20.28 | 334,272 | 12.35 | 1,726,530 |
| 2020 | 27.07 | 138,670 | 14.99 | 318,085 | 7.17 | 1,512,006 |
| 2021 | 27.97 | 138,699 | 16.23 | 311,300 | 8.56 | 1,423,671 |
| Mean | 27.36 | 126,627 | 15.38 | 295,946 | 7.61 | 1,350,860 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. The table reports the annual share of income above given income percentiles, considering only tax units aged over 65.

**Table T.30:** Annual share of income of under-65 age group by percentile, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2005 | 95.54 | 25,900 | 78.70 | 46,200 | 52.90 | 69,224 | 30.52 | 98,954 |
| 2006 | 95.58 | 26,119 | 78.91 | 46,780 | 53.36 | 70,441 | 31.10 | 100,800 |
| 2007 | 95.45 | 27,200 | 78.79 | 47,853 | 53.36 | 72,100 | 31.08 | 104,006 |
| 2008 | 95.46 | 27,900 | 79.24 | 49,000 | 54.45 | 73,929 | 32.77 | 106,778 |
| 2009 | 95.38 | 27,700 | 78.71 | 49,010 | 53.11 | 74,404 | 30.60 | 107,853 |
| 2010 | 95.32 | 27,900 | 78.69 | 49,309 | 53.07 | 75,195 | 30.51 | 109,122 |
| 2011 | 95.36 | 27,891 | 78.76 | 49,673 | 53.14 | 75,807 | 30.54 | 109,753 |
| 2012 | 95.36 | 28,110 | 78.81 | 50,065 | 53.27 | 76,204 | 30.75 | 110,662 |
| 2013 | 95.39 | 28,595 | 79.00 | 50,620 | 53.69 | 77,500 | 31.27 | 112,721 |
| 2014 | 95.33 | 28,985 | 78.85 | 50,930 | 53.40 | 78,197 | 30.84 | 113,759 |
| 2015 | 95.34 | 28,955 | 78.89 | 51,092 | 53.50 | 78,492 | 30.94 | 114,713 |
| 2016 | 95.39 | 28,930 | 79.01 | 51,153 | 53.68 | 78,896 | 31.08 | 115,452 |
| 2017 | 95.47 | 29,114 | 79.30 | 51,369 | 54.28 | 79,446 | 31.90 | 116,603 |
| 2018 | 95.36 | 30,121 | 79.21 | 52,320 | 54.36 | 80,864 | 32.10 | 118,989 |
| 2019 | 95.32 | 30,900 | 79.54 | 53,027 | 55.31 | 81,956 | 33.62 | 120,404 |
| 2020 | 95.04 | 31,350 | 78.63 | 53,179 | 53.53 | 82,251 | 31.03 | 120,742 |
| 2021 | 94.92 | 32,051 | 78.55 | 53,655 | 53.61 | 82,707 | 31.29 | 121,149 |
| Mean | 95.35 | 28,689 | 78.92 | 50,308 | 53.65 | 76,918 | 31.29 | 111,909 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2005 | 20.47 | 125,354 | 8.88 | 236,502 | 3.10 | 713,103 |
| 2006 | 21.07 | 128,300 | 9.49 | 241,863 | 3.75 | 760,519 |
| 2007 | 21.01 | 132,649 | 9.35 | 250,500 | 3.39 | 819,618 |
| 2008 | 22.93 | 136,531 | 11.52 | 258,900 | 5.86 | 809,706 |
| 2009 | 20.35 | 138,291 | 8.49 | 259,081 | 2.73 | 776,156 |
| 2010 | 20.25 | 139,489 | 8.36 | 264,302 | 2.64 | 764,628 |
| 2011 | 20.29 | 139,995 | 8.44 | 263,162 | 2.74 | 767,609 |
| 2012 | 20.51 | 141,450 | 8.69 | 264,749 | 2.99 | 788,387 |
| 2013 | 21.05 | 144,420 | 9.22 | 274,826 | 3.47 | 758,784 |
| 2014 | 20.56 | 145,657 | 8.64 | 276,354 | 2.80 | 769,110 |
| 2015 | 20.62 | 146,649 | 8.65 | 279,256 | 2.83 | 795,057 |
| 2016 | 20.74 | 148,339 | 8.70 | 281,908 | 2.79 | 830,000 |
| 2017 | 21.65 | 149,468 | 9.67 | 287,774 | 3.68 | 882,957 |
| 2018 | 21.87 | 153,138 | 9.87 | 296,581 | 3.86 | 862,549 |
| 2019 | 23.66 | 154,380 | 12.06 | 294,810 | 6.21 | 969,212 |
| 2020 | 20.70 | 155,248 | 8.73 | 292,105 | 2.88 | 848,733 |
| 2021 | 21.08 | 155,168 | 9.26 | 287,100 | 3.63 | 851,900 |
| Mean | 21.11 | 143,207 | 9.30 | 271,163 | 3.49 | 809,884 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. This analysis is carried out the individual level. The table reports the annual share of income above given income percentiles, considering only tax units aged under 65.

**Table T.31:** Annual median wealth-income ratio of over-65 age group by nominal wealth bracket, Bern

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 | All |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.00 | 1.01 | 2.35 | 6.23 | 12.14 | 18.09 | 27.38 | 32.47 | 52.57 | 4.80 |
| 2003 | 0.00 | 0.99 | 2.31 | 6.14 | 12.17 | 18.53 | 29.21 | 34.99 | 57.17 | 4.79 |
| 2004 | 0.00 | 0.96 | 2.30 | 6.10 | 12.27 | 18.79 | 29.63 | 35.94 | 59.58 | 4.76 |
| 2005 | 0.00 | 0.95 | 2.24 | 6.01 | 12.26 | 19.26 | 32.00 | 39.25 | 52.78 | 4.79 |
| 2006 | 0.00 | 0.94 | 2.22 | 6.00 | 12.28 | 19.51 | 33.10 | 40.63 | 59.16 | 4.91 |
| 2007 | 0.00 | 0.89 | 2.13 | 5.76 | 11.90 | 18.81 | 32.17 | 37.79 | 50.61 | 4.80 |
| 2008 | 0.00 | 0.87 | 2.05 | 5.63 | 11.51 | 17.63 | 27.75 | 29.95 | 38.19 | 4.63 |
| 2009 | 0.00 | 0.84 | 1.99 | 5.53 | 11.42 | 17.93 | 30.39 | 34.93 | 52.42 | 4.65 |
| 2010 | 0.00 | 0.83 | 1.97 | 5.47 | 11.32 | 17.96 | 30.75 | 32.41 | 41.87 | 4.61 |
| 2011 | 0.00 | 0.83 | 1.91 | 5.38 | 11.25 | 17.91 | 30.49 | 34.96 | 47.26 | 4.55 |
| 2012 | 0.00 | 0.83 | 1.91 | 5.38 | 11.37 | 18.41 | 31.44 | 37.73 | 87.00 | 4.62 |
| 2013 | 0.00 | 0.83 | 1.89 | 5.33 | 11.31 | 18.69 | 32.84 | 41.25 | 69.62 | 4.68 |
| 2014 | 0.00 | 0.83 | 1.88 | 5.28 | 11.21 | 18.70 | 32.36 | 41.58 | 82.13 | 4.69 |
| 2015 | 0.00 | 0.82 | 1.87 | 5.21 | 11.09 | 18.48 | 32.71 | 44.58 | 74.94 | 4.65 |
| 2016 | 0.00 | 0.81 | 1.87 | 5.19 | 11.00 | 18.40 | 32.25 | 39.10 | 80.17 | 4.64 |
| 2017 | 0.00 | 0.82 | 1.86 | 5.17 | 11.06 | 18.49 | 32.48 | 41.95 | 63.63 | 4.69 |
| 2018 | 0.00 | 0.81 | 1.86 | 5.12 | 10.88 | 18.17 | 31.32 | 40.19 | 74.17 | 4.65 |
| 2019 | 0.00 | 0.81 | 1.85 | 5.08 | 10.86 | 18.47 | 33.71 | 42.50 | 75.95 | 4.67 |
| 2020 | 0.01 | 0.84 | 1.90 | 5.27 | 11.16 | 19.61 | 34.86 | 47.74 | 88.62 | 5.41 |
| 2021 | 0.01 | 0.84 | 1.90 | 5.28 | 11.18 | 19.83 | 35.88 | 50.05 | 95.39 | 5.53 |
| 2022 | 0.01 | 0.84 | 1.90 | 5.23 | 11.14 | 19.26 | 34.30 | 46.32 | 90.77 | 5.49 |
| Mean | 0.00 | 0.87 | 2.01 | 5.51 | 11.46 | 18.62 | 31.76 | 39.35 | 66.38 | 4.81 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for nominal wealth bracket, considering only tax units aged over 65.

**Table T.32:** Annual median wealth-income ratio of under-65 age group, by nominal wealth bracket, Bern

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 | All |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.00 | 0.61 | 1.36 | 3.42 | 8.49 | 13.31 | 23.26 | 34.12 | 70.91 | 0.66 |
| 2003 | 0.00 | 0.60 | 1.36 | 3.41 | 8.47 | 13.42 | 24.56 | 37.42 | 73.08 | 0.66 |
| 2004 | 0.00 | 0.60 | 1.36 | 3.37 | 8.47 | 13.55 | 25.07 | 37.95 | 77.27 | 0.66 |
| 2005 | 0.00 | 0.61 | 1.35 | 3.37 | 8.51 | 13.87 | 26.03 | 43.99 | 82.54 | 0.66 |
| 2006 | 0.00 | 0.60 | 1.34 | 3.34 | 8.49 | 13.91 | 27.49 | 43.13 | 72.14 | 0.66 |
| 2007 | 0.00 | 0.59 | 1.32 | 3.27 | 8.27 | 13.62 | 26.97 | 41.29 | 64.60 | 0.65 |
| 2008 | 0.00 | 0.58 | 1.29 | 3.19 | 8.05 | 13.12 | 24.74 | 36.74 | 64.03 | 0.62 |
| 2009 | 0.00 | 0.58 | 1.29 | 3.16 | 8.01 | 12.95 | 25.10 | 40.26 | 81.71 | 0.64 |
| 2010 | 0.00 | 0.59 | 1.29 | 3.13 | 8.02 | 12.86 | 25.89 | 36.21 | 62.65 | 0.63 |
| 2011 | 0.00 | 0.58 | 1.27 | 3.11 | 7.97 | 13.02 | 26.35 | 39.23 | 73.32 | 0.62 |
| 2012 | 0.00 | 0.58 | 1.28 | 3.08 | 7.90 | 12.92 | 28.42 | 41.30 | 76.96 | 0.62 |
| 2013 | 0.00 | 0.58 | 1.27 | 3.06 | 7.78 | 13.01 | 27.97 | 46.81 | 66.24 | 0.62 |
| 2014 | 0.00 | 0.57 | 1.25 | 2.99 | 7.62 | 12.90 | 27.66 | 43.53 | 66.50 | 0.61 |
| 2015 | 0.00 | 0.57 | 1.25 | 2.99 | 7.60 | 12.91 | 27.31 | 43.41 | 60.25 | 0.61 |
| 2016 | 0.00 | 0.56 | 1.23 | 2.95 | 7.54 | 12.87 | 27.22 | 42.30 | 61.88 | 0.61 |
| 2017 | 0.00 | 0.57 | 1.24 | 2.96 | 7.53 | 12.89 | 25.93 | 42.64 | 80.67 | 0.63 |
| 2018 | 0.00 | 0.57 | 1.24 | 2.93 | 7.54 | 12.68 | 26.17 | 40.05 | 64.10 | 0.62 |
| 2019 | 0.00 | 0.57 | 1.25 | 2.92 | 7.52 | 12.87 | 28.20 | 40.01 | 68.51 | 0.64 |
| 2020 | 0.00 | 0.59 | 1.26 | 2.97 | 7.67 | 14.04 | 32.22 | 54.29 | 118.34 | 0.85 |
| 2021 | 0.00 | 0.59 | 1.28 | 2.98 | 7.65 | 14.06 | 33.36 | 57.45 | 135.33 | 0.89 |
| 2022 | 0.00 | 0.58 | 1.27 | 2.96 | 7.55 | 13.85 | 31.96 | 51.38 | 109.15 | 0.86 |
| Mean | 0.00 | 0.58 | 1.29 | 3.12 | 7.94 | 13.27 | 27.23 | 42.55 | 77.63 | 0.67 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each nominal wealth bracket, considering only tax units aged under 65.

**Table T.33:** Annual median wealth-income ratio of over-65 age group by wealth percentile, Bern

| Year | Top 75% | Top 50% | Top 25% | Top 10% | Top 5% | Top 1% | Top 0.1% | All |
|---|---|---|---|---|---|---|---|---|
| 2002 | 6.86 | 9.62 | 13.29 | 17.69 | 20.96 | 27.59 | 35.92 | 4.80 |
| 2003 | 6.89 | 9.76 | 13.67 | 18.27 | 21.83 | 30.11 | 42.69 | 4.79 |
| 2004 | 6.90 | 9.82 | 13.95 | 18.83 | 22.59 | 30.93 | 42.14 | 4.76 |
| 2005 | 6.95 | 9.96 | 14.33 | 19.70 | 23.79 | 34.55 | 44.50 | 4.79 |
| 2006 | 7.07 | 10.09 | 14.58 | 20.24 | 24.81 | 36.25 | 49.06 | 4.91 |
| 2007 | 6.88 | 9.85 | 14.21 | 19.70 | 24.23 | 34.01 | 45.18 | 4.80 |
| 2008 | 6.63 | 9.45 | 13.45 | 18.09 | 21.50 | 28.28 | 34.33 | 4.63 |
| 2009 | 6.69 | 9.56 | 13.71 | 18.73 | 22.81 | 31.26 | 45.19 | 4.65 |
| 2010 | 6.67 | 9.55 | 13.72 | 18.87 | 22.81 | 30.93 | 40.23 | 4.61 |
| 2011 | 6.57 | 9.44 | 13.59 | 18.58 | 22.29 | 31.08 | 43.13 | 4.55 |
| 2012 | 6.67 | 9.62 | 14.01 | 19.42 | 23.36 | 32.55 | 46.96 | 4.62 |
| 2013 | 6.75 | 9.71 | 14.24 | 20.12 | 24.46 | 34.58 | 53.63 | 4.68 |
| 2014 | 6.77 | 9.75 | 14.42 | 20.39 | 24.95 | 35.85 | 56.25 | 4.69 |
| 2015 | 6.73 | 9.69 | 14.25 | 20.18 | 24.75 | 36.53 | 57.11 | 4.65 |
| 2016 | 6.72 | 9.71 | 14.23 | 20.24 | 24.75 | 35.11 | 57.16 | 4.64 |
| 2017 | 6.76 | 9.85 | 14.55 | 20.77 | 25.43 | 36.66 | 57.91 | 4.69 |
| 2018 | 6.69 | 9.70 | 14.25 | 19.98 | 24.32 | 34.69 | 59.54 | 4.65 |
| 2019 | 6.73 | 9.81 | 14.59 | 20.65 | 25.59 | 37.90 | 62.33 | 4.67 |
| 2020 | 7.67 | 11.08 | 16.41 | 23.55 | 29.18 | 42.91 | 71.17 | 5.41 |
| 2021 | 7.82 | 11.28 | 16.79 | 24.45 | 30.40 | 45.63 | 83.49 | 5.53 |
| 2022 | 7.70 | 11.12 | 16.39 | 23.41 | 28.65 | 41.27 | 69.25 | 5.49 |
| Mean | 6.91 | 9.93 | 14.41 | 20.09 | 24.45 | 34.70 | 52.25 | 4.81 |

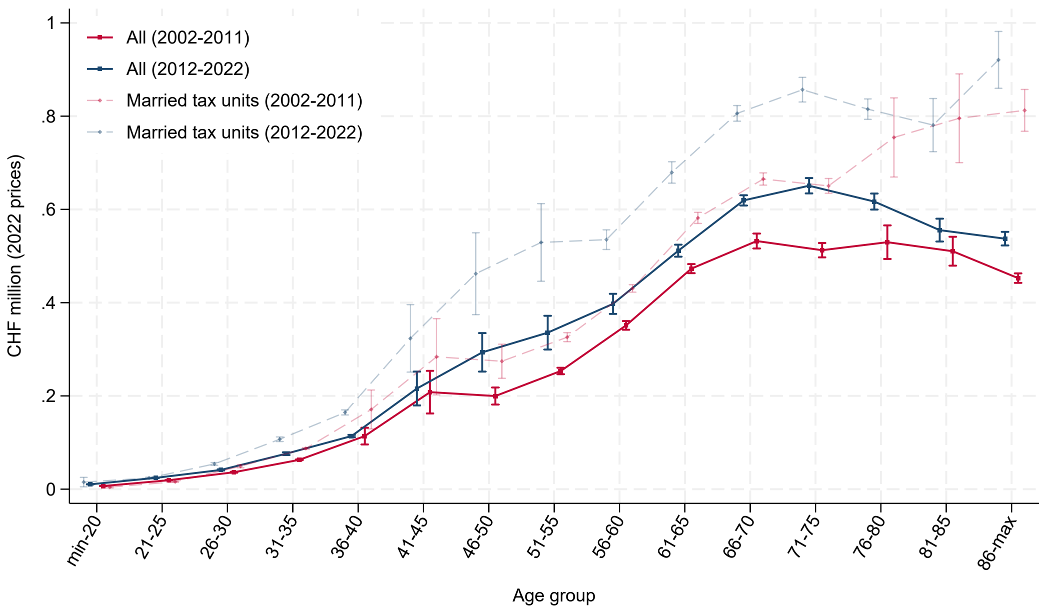
*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each wealth category above a given percentile, considering only tax units aged over 65.

**Table T.34:** Annual median wealth-income ratio of under-65 age group by wealth percentile, Bern

| Year | Top 75% | Top 50% | Top 25% | Top 10% | Top 5% | Top 1% | Top 0.1% | All |
|---|---|---|---|---|---|---|---|---|
| 2002 | 0.66 | 1.98 | 4.20 | 7.73 | 10.31 | 16.38 | 29.87 | 0.66 |
| 2003 | 0.66 | 2.00 | 4.26 | 7.84 | 10.57 | 17.14 | 33.19 | 0.66 |
| 2004 | 0.66 | 1.99 | 4.25 | 7.93 | 10.64 | 17.79 | 33.34 | 0.66 |
| 2005 | 0.66 | 2.00 | 4.29 | 8.13 | 11.02 | 18.87 | 39.45 | 0.66 |
| 2006 | 0.66 | 2.01 | 4.31 | 8.20 | 11.18 | 19.28 | 39.37 | 0.66 |
| 2007 | 0.65 | 1.99 | 4.26 | 8.08 | 11.12 | 19.28 | 39.41 | 0.65 |
| 2008 | 0.62 | 1.89 | 4.02 | 7.65 | 10.45 | 17.69 | 35.18 | 0.62 |
| 2009 | 0.64 | 1.91 | 4.04 | 7.65 | 10.42 | 17.88 | 39.27 | 0.64 |
| 2010 | 0.63 | 1.90 | 3.99 | 7.65 | 10.49 | 17.67 | 35.52 | 0.63 |
| 2011 | 0.62 | 1.89 | 3.98 | 7.69 | 10.65 | 18.27 | 39.94 | 0.62 |
| 2012 | 0.62 | 1.89 | 3.96 | 7.65 | 10.58 | 18.53 | 41.86 | 0.62 |
| 2013 | 0.62 | 1.89 | 3.95 | 7.66 | 10.77 | 19.55 | 47.26 | 0.62 |
| 2014 | 0.61 | 1.87 | 3.88 | 7.57 | 10.62 | 18.97 | 44.93 | 0.61 |
| 2015 | 0.61 | 1.86 | 3.87 | 7.57 | 10.63 | 19.85 | 45.14 | 0.61 |
| 2016 | 0.61 | 1.86 | 3.84 | 7.58 | 10.65 | 19.58 | 44.62 | 0.61 |
| 2017 | 0.63 | 1.90 | 3.90 | 7.70 | 10.86 | 20.05 | 48.92 | 0.63 |
| 2018 | 0.62 | 1.90 | 3.88 | 7.69 | 10.70 | 19.86 | 44.78 | 0.62 |
| 2019 | 0.64 | 1.93 | 3.92 | 7.76 | 10.92 | 20.50 | 46.71 | 0.64 |
| 2020 | 1.37 | 2.33 | 4.70 | 9.21 | 13.06 | 26.22 | 72.59 | 0.85 |
| 2021 | 1.44 | 2.46 | 4.93 | 9.57 | 13.50 | 27.58 | 73.39 | 0.89 |
| 2022 | 1.40 | 2.42 | 4.88 | 9.37 | 13.27 | 26.18 | 65.06 | 0.86 |
| Mean | 0.74 | 1.99 | 4.16 | 7.99 | 11.07 | 19.86 | 44.75 | 0.67 |

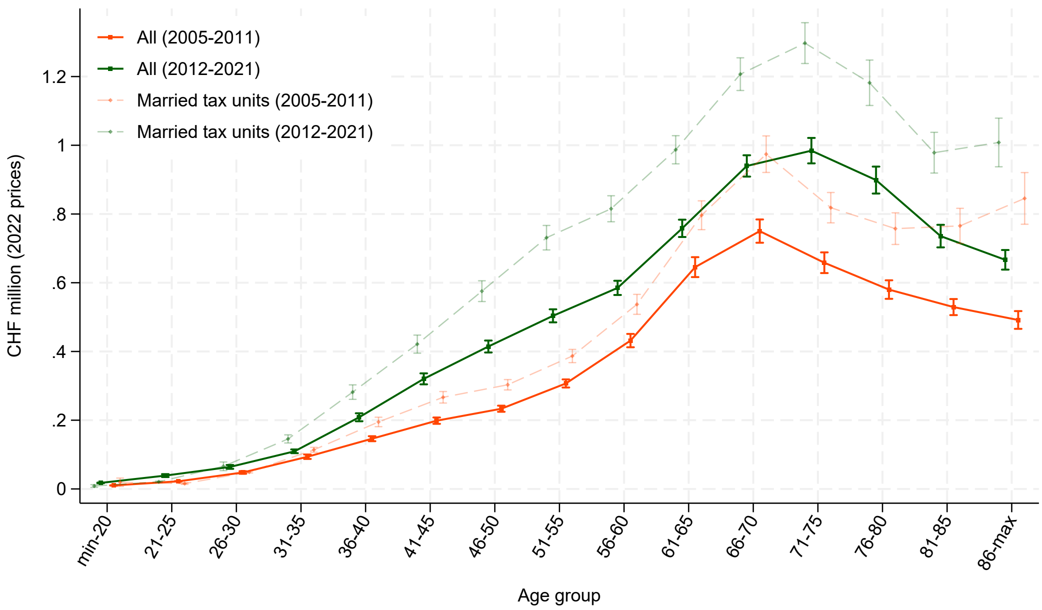
*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual median wealth-income ratios for each wealth category above a given percentile, considering only tax units aged under 65.

**Figure F.1:** Mean wealth by age group, Bern



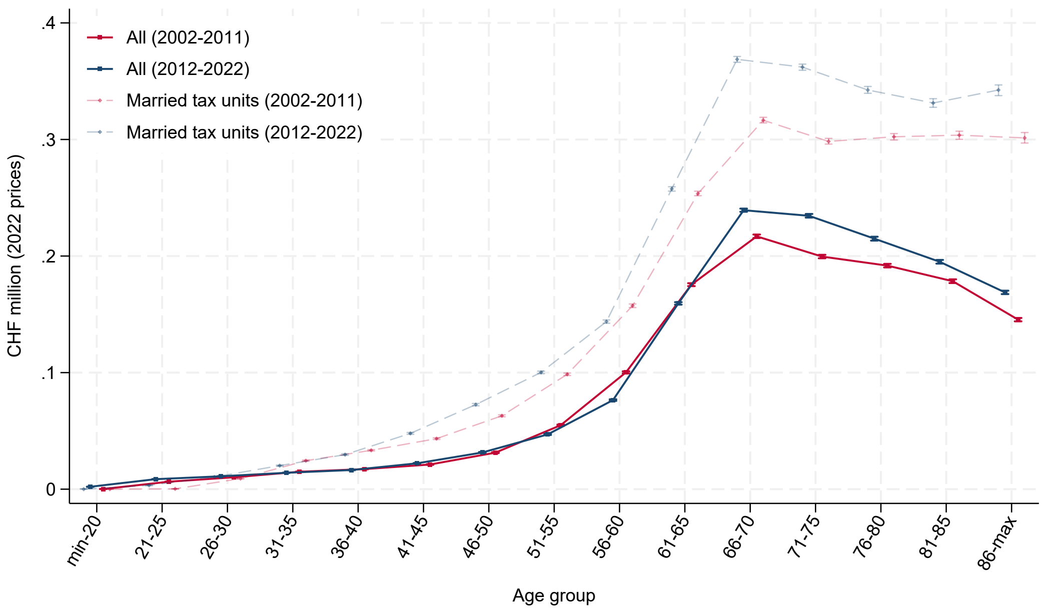

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: household. Mean wealth of all households of a given age observed during 2002-2011 or 2012-2022. All wealth is converted into 2022 prices using the consumer price index of the Federal Statistical Office. "All": mean wealth of all tax units (married and single). "Married tax units": mean wealth of married tax units. 95% confidence intervals are also reported.

**Figure F.3:** Mean wealth by age group, Lucerne



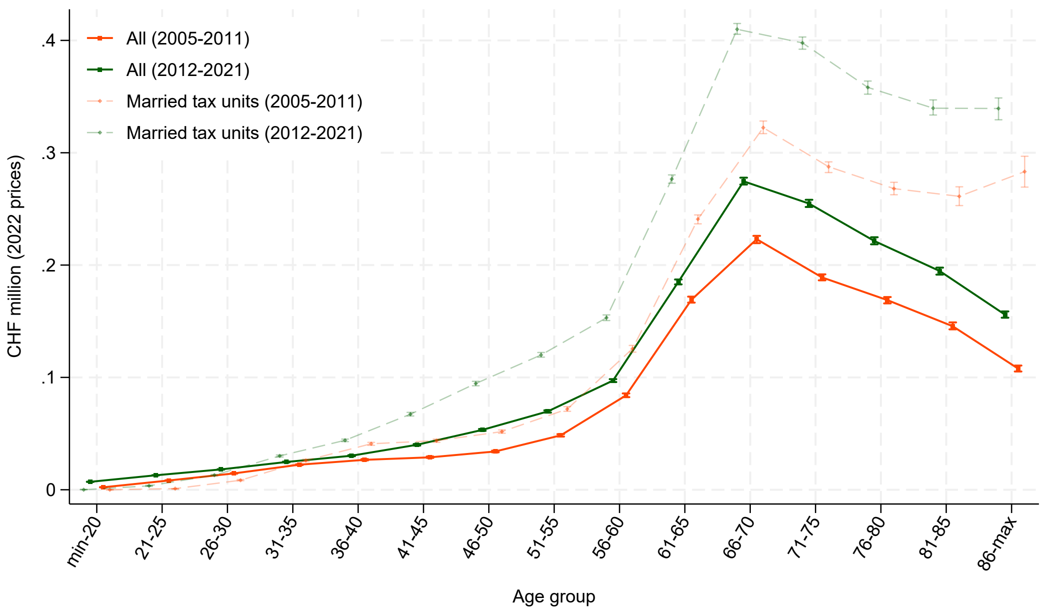

*Sources*: Lucerne tax records and Federal Statistical Office.
*Notes*: Basic observational unit: household. Mean wealth of all households of a given age observed during 2005-2011 or 2012-2021. All wealth is converted into 2005 prices using the consumer price index of the Federal Statistical Office. "All": mean wealth of all tax units (married and single). "Married tax units": mean wealth of married tax units. 95% confidence intervals are also reported.

**Figure F.2:** Median wealth by age group, Bern



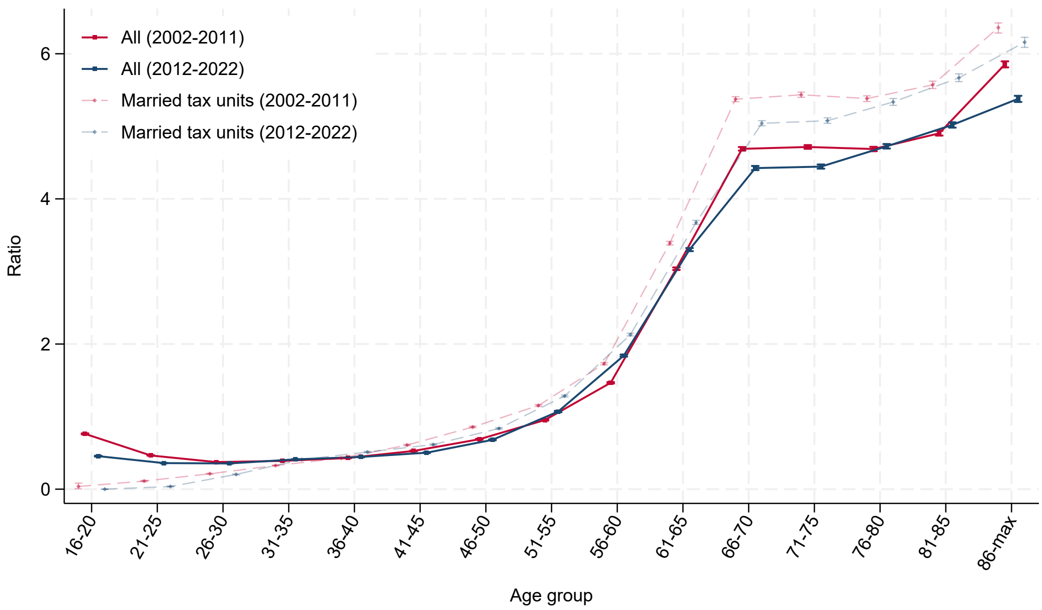

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: household. Median wealth of all households of a given age observed during 2002-2011 or 2012-2022. All wealth is converted into 2022 prices using the consumer price index of the Federal Statistical Office. "All": mean wealth of all tax units (married and single). "Married tax units": mean wealth of married tax units. 95% confidence intervals are also reported.

**Figure F.4:** Median wealth by age group, Lucerne



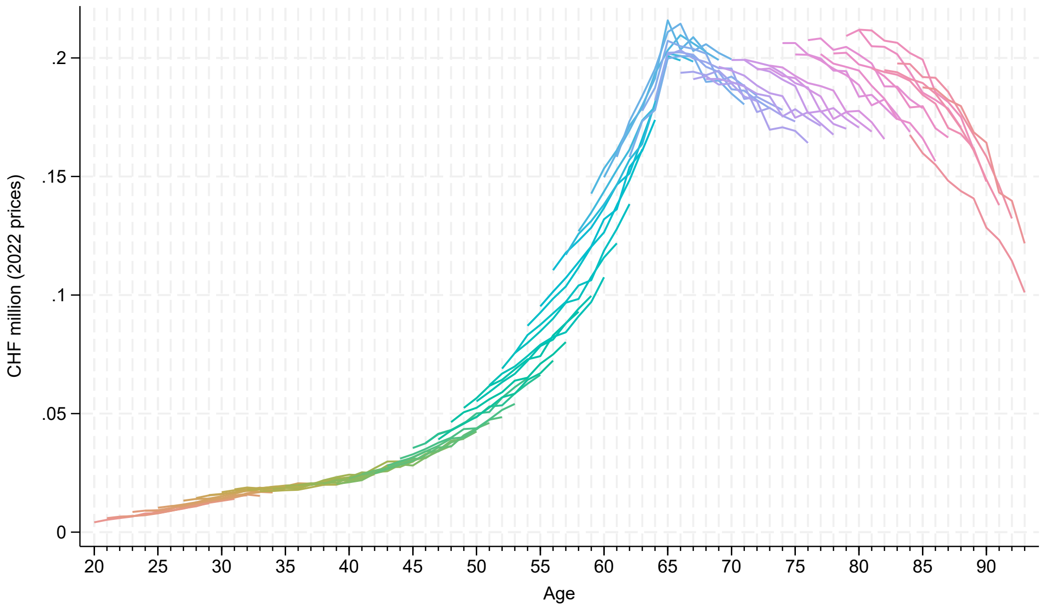

*Sources*: Lucerne tax records and Federal Statistical Office.
*Notes*: Basic observational unit: household. Median wealth of all households of a given age observed during 2005-2011 or 2012-2021. All wealth is converted into 2005 prices using the consumer price index of the Federal Statistical Office. "All": mean wealth of all tax units (married and single). "Married tax units": mean wealth of married tax units. 95% confidence intervals are also reported.

**Figure F.5:** Wealth-income ratio by age group, Bern



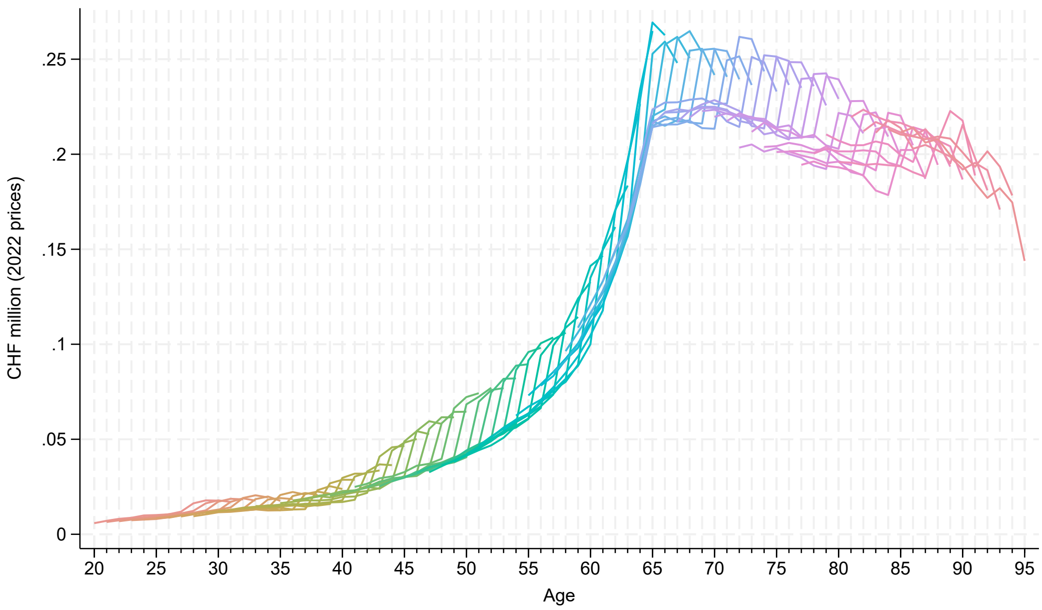

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph displays the median of wealth-income ratios for all households of a given age observed during the 2002-2011 or 2012-2022 period. “All”: median ratios of all tax units. “Married tax units”: median ratios of married tax units. 95% confidence intervals are also reported.

**Figure F.6:** Median wealth by cohort, Bern 2002-2011



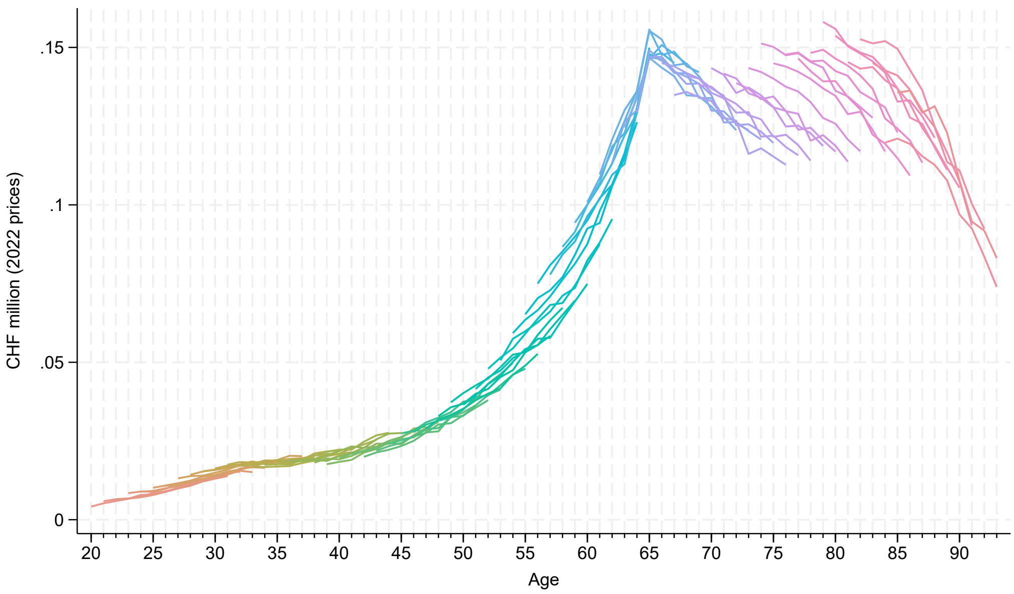

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2002. The analysis is restricted to individuals with no missing observations during the 2002-2011 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.7:** Median wealth by cohort, Bern 2012-2022



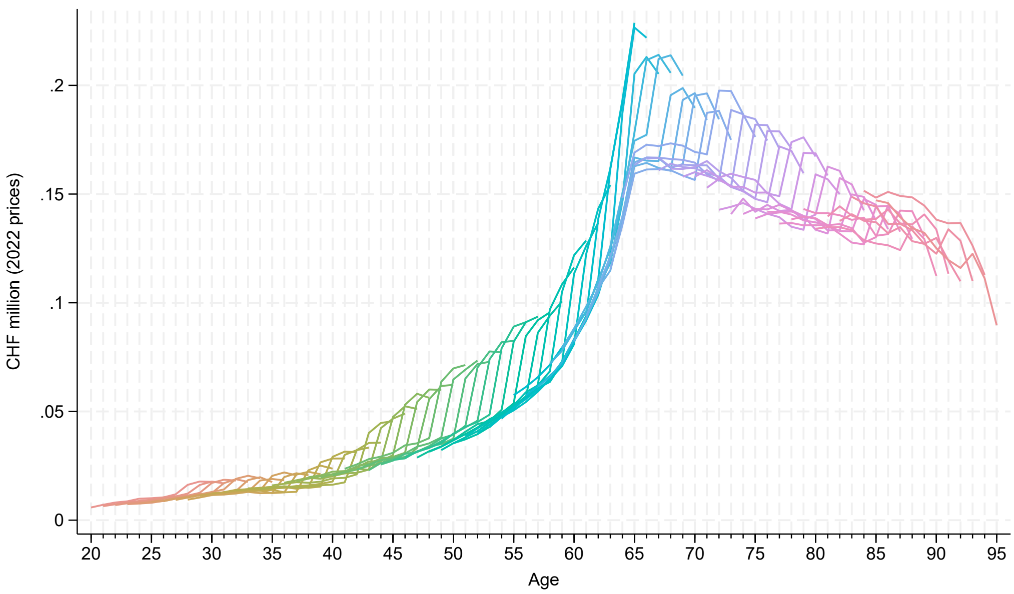

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office. The stark discontinuities can be explained by a general upward revision of taxable real-estate values in 2020.

**Figure F.8:** Median wealth by cohort, excluding inter-vivos donors, Bern 2002-2011



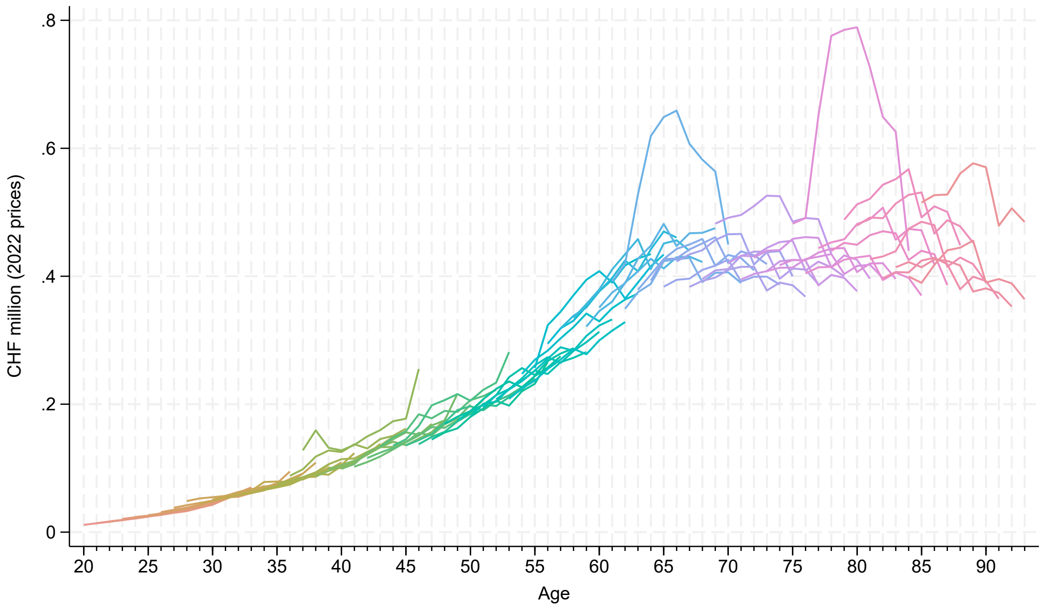

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2002. The data are restricted to individuals with no missing observations and no declared inter-vivos gifts made during the 2002-2011 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.9:** Median wealth by cohort, excluding inter-vivos donors, Bern 2012-2022



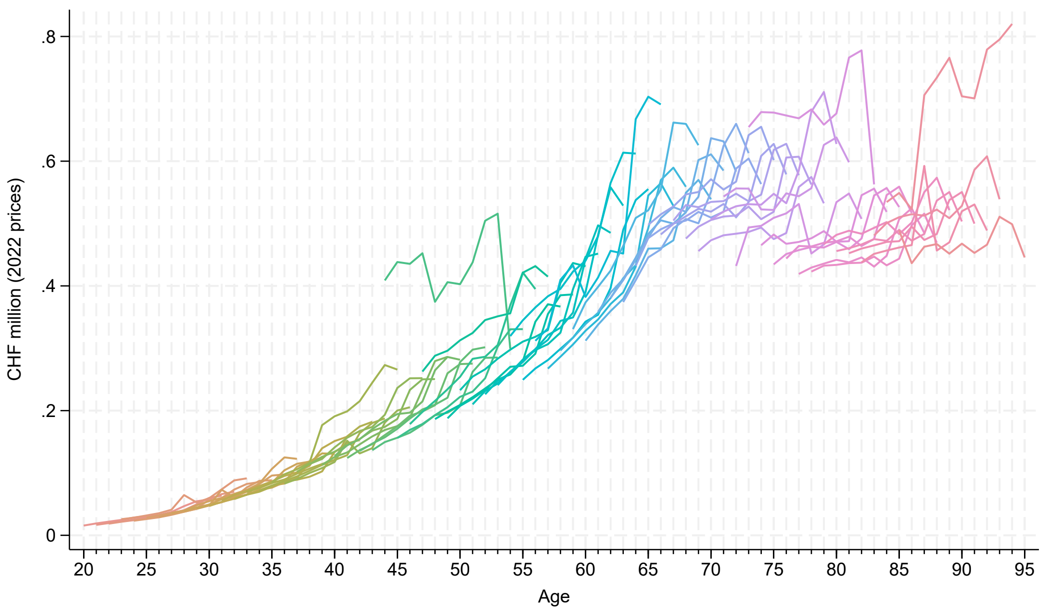

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2011-2022 period and no declared inter-vivos gifts made appearing in the dataset. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office. The stark discontinuities can be explained by a general upward revision of taxable real-estate values in 2020.

**Figure F.10:** Mean wealth by cohort, Bern 2002-2011



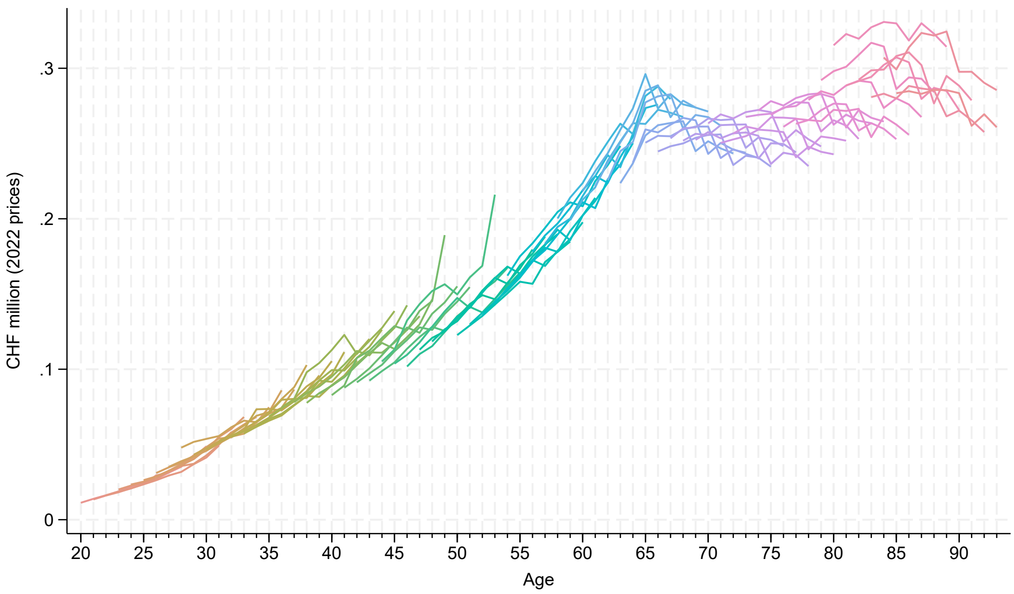

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2002. The analysis is restricted to individuals with no missing observations during the 2002-2011 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.11:** Mean wealth by cohort, Bern 2012-2022



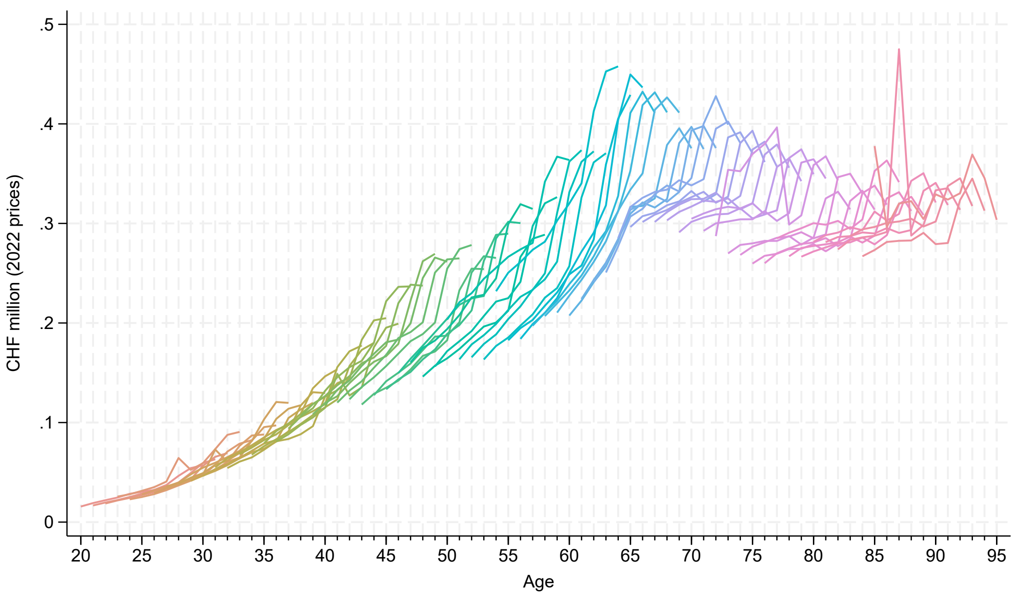

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.12:** Mean wealth by cohort, excluding inter-vivos donors, Bern 2002-2011



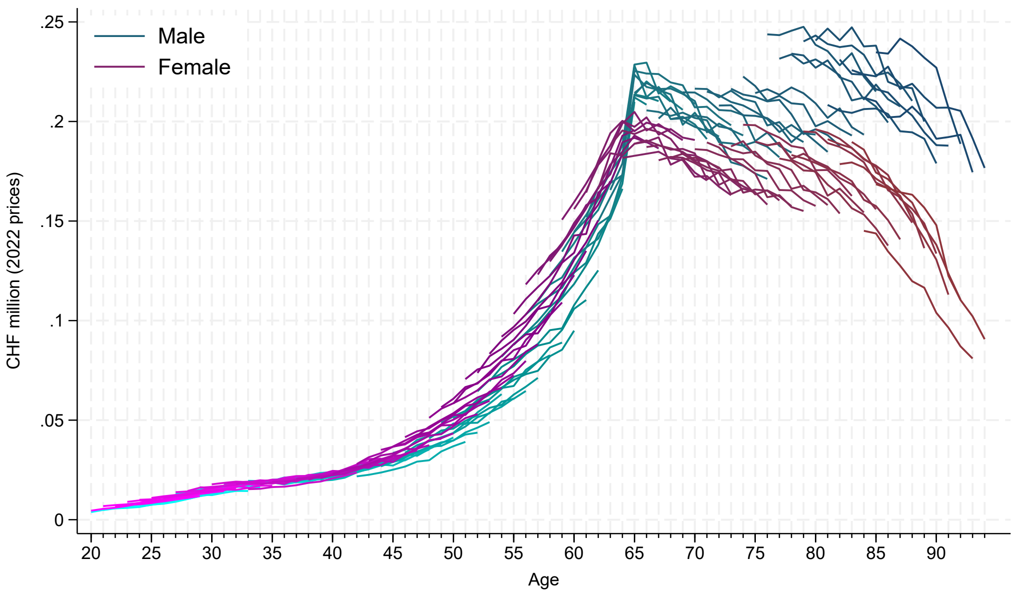

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2002. The data are restricted to individuals with no missing observations and no declared inter-vivos gifts made during the 2002-2011 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.13:** Mean wealth by cohort, excluding inter-vivos donors, Bern 2012-2022



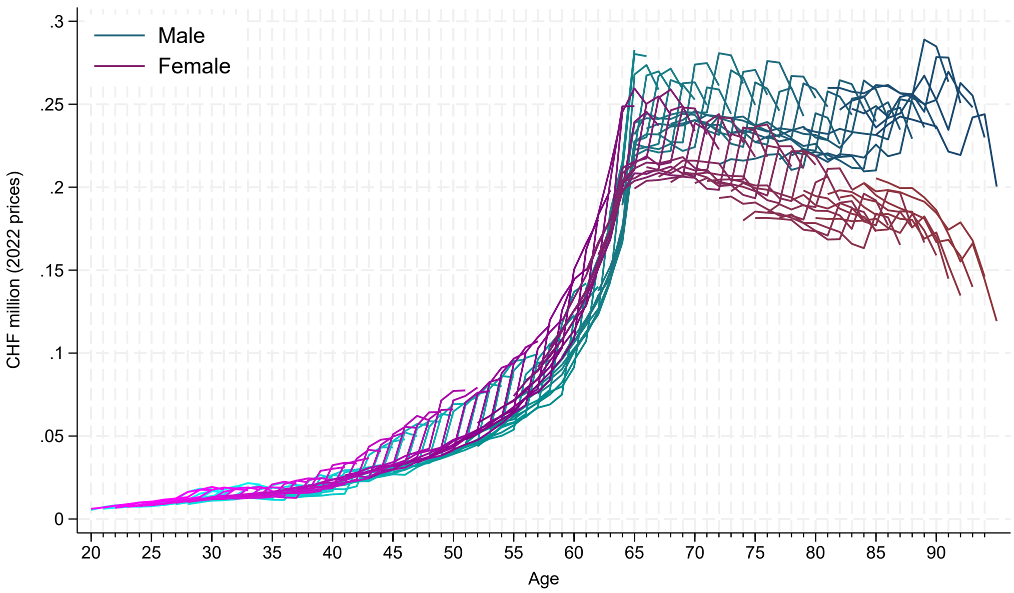

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period and no declared inter-vivos gifts made appearing in the dataset. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office. The stark discontinuities can be explained by a general upward revision of taxable real-estate values in 2020.

**Figure F.14:** Median wealth by cohort and sex, Bern 2002-2011



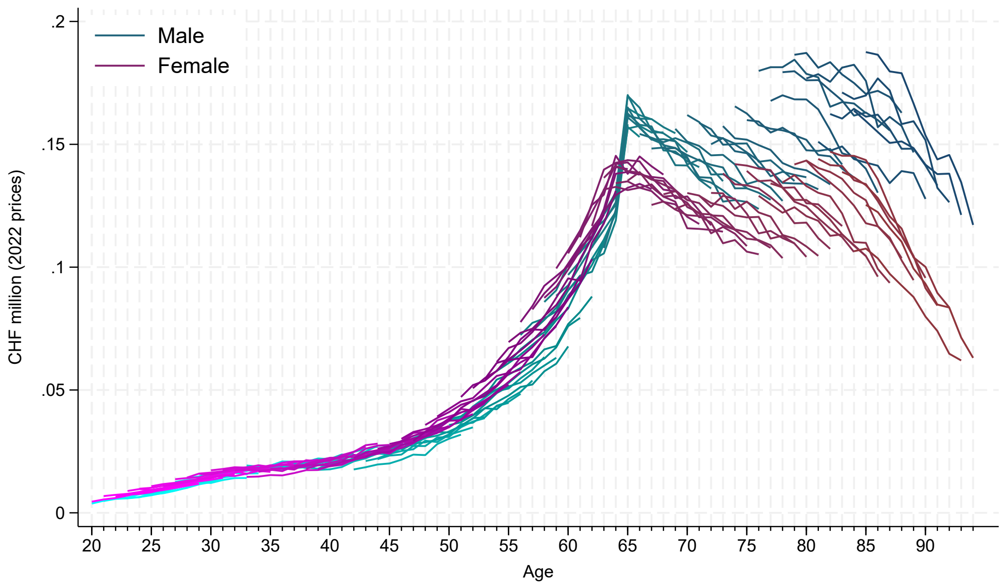

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2002. The analysis is restricted to individuals with no missing observations during the 2012-2022 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.15:** Median wealth by cohort and sex, Bern 2012-2022



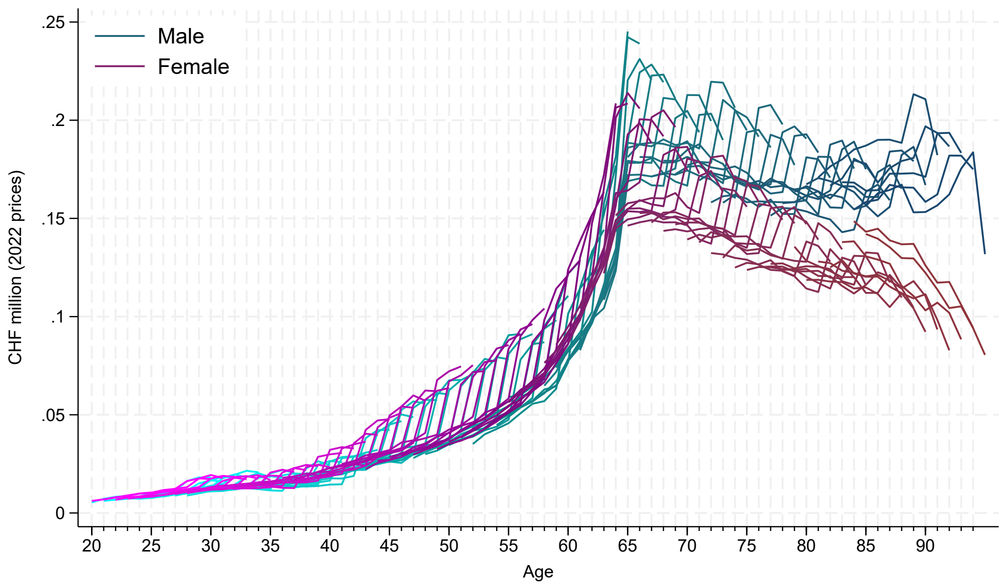

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office. The stark discontinuities can be explained by a general upward revision of taxable real-estate values in 2020.

**Figure F.16:** Median wealth by cohort and sex, excluding inter-vivos donors, Bern 2002-2011



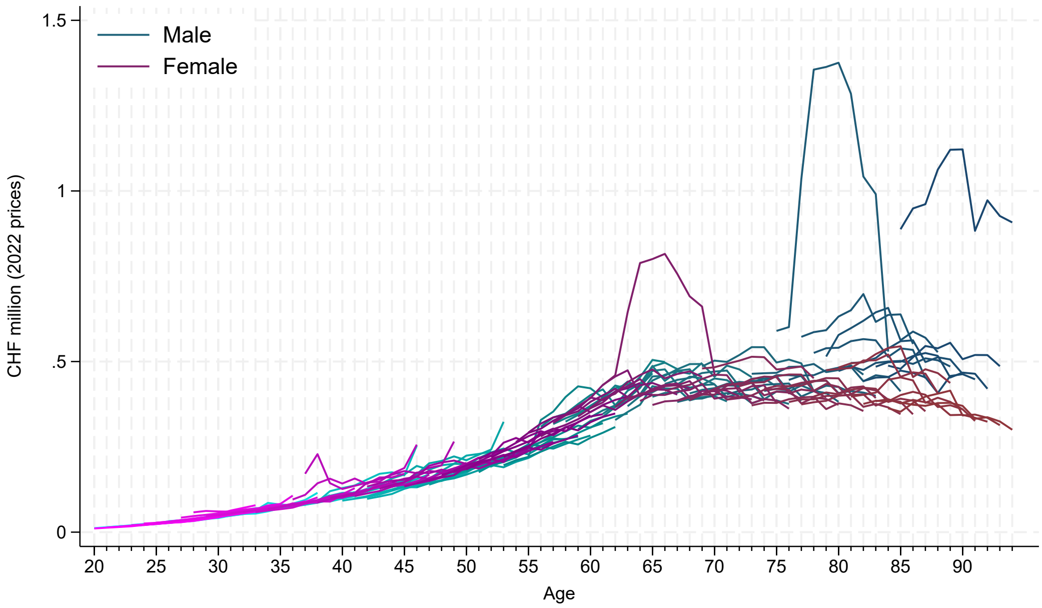

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2002. The analysis is restricted to individuals with no missing observations during the 2012-2022 period and no declared inter-vivos gifts made appearing in the dataset. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.17:** Median wealth by cohort and sex, excluding inter-vivos donors, Bern 2012-2022



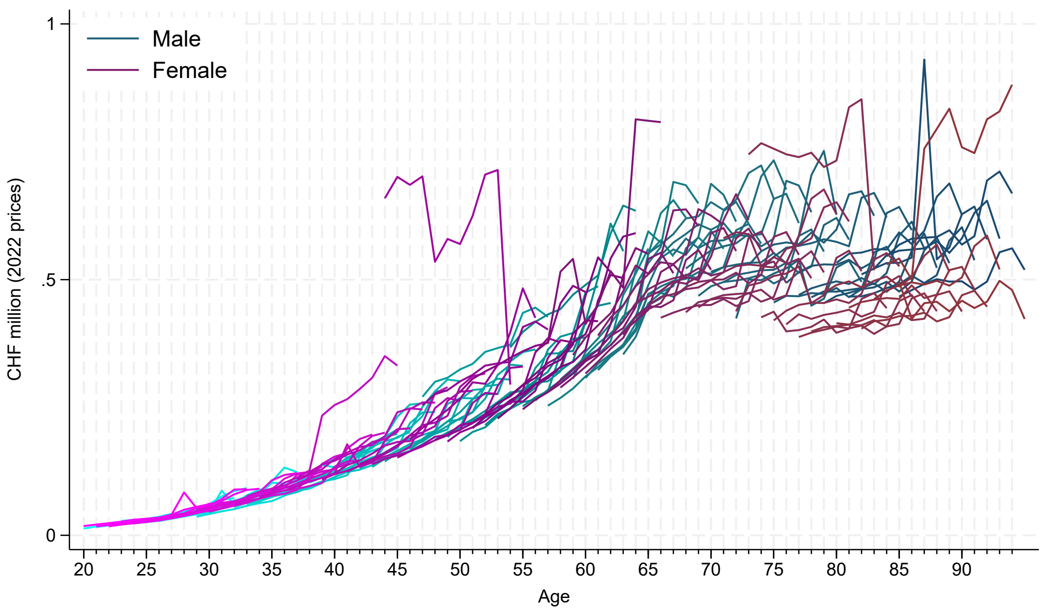

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual median wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period and no declared inter-vivos gifts made appearing in the dataset. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office. The stark discontinuities can be explained by a general upward revision of taxable real-estate values in 2020.

**Figure F.18:** Mean wealth by cohort and sex, Bern 2002-2011



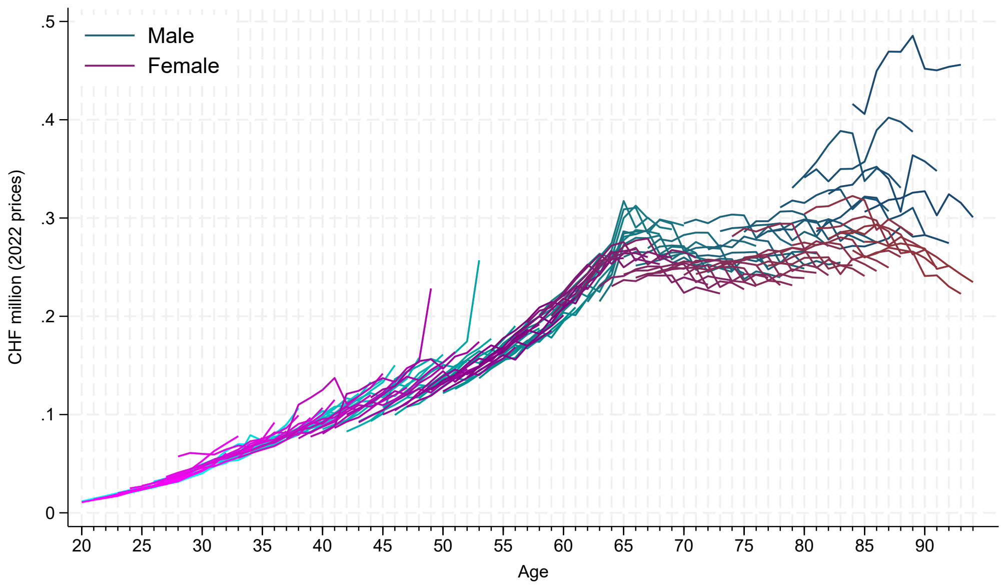

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2002. The analysis is restricted to individuals with no missing observations during the 2002-2012 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.19:** Mean wealth by cohort and sex, Bern 2012-2022



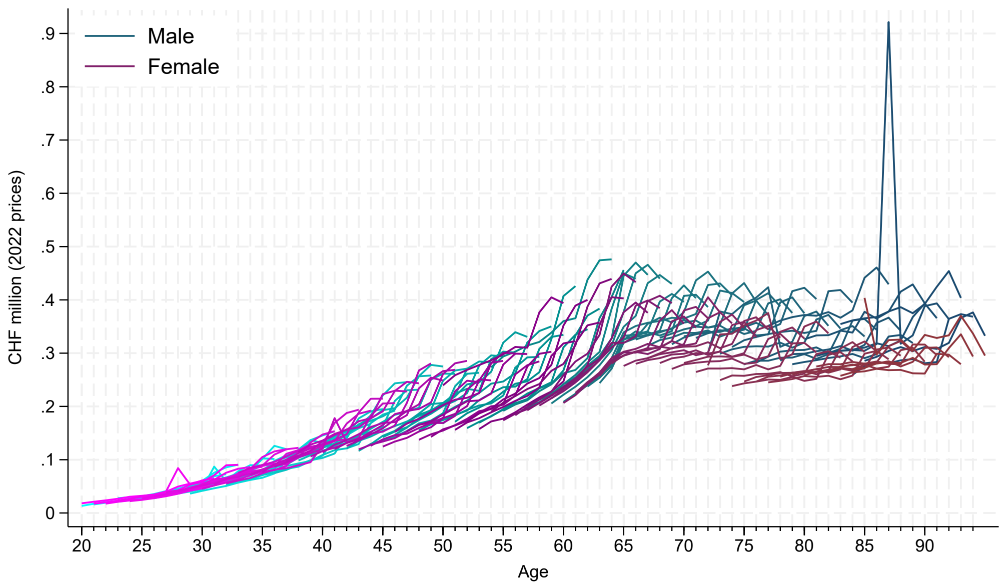

*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.20:** Mean wealth by cohort and sex, excluding inter-vivos donors, Bern 2002-2011




*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2002. The analysis is restricted to individuals with no missing observations during the 2012-2022 period and no declared inter-vivos gifts made appearing in the dataset. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office.

**Figure F.21:** Mean wealth by cohort and sex, excluding inter-vivos donors, Bern 2012-2022




*Sources*: Bern main tax records and Federal Statistical Office.
*Notes*: Basic observational unit: individual adult. Each line represents annual mean wealth of individuals of a given age in the year 2012. The analysis is restricted to individuals with no missing observations during the 2012-2022 period and no declared inter-vivos gifts made appearing in the dataset. An equivalence-adjusted wealth variable is used to account for changes in marital status. All wealth values are converted into 2022 prices using the consumer price index of the Federal Statistical Office. The stark discontinuities can be explained by a general upward revision of taxable real-estate values in 2020.

**Table T.35:** Summary statistics: inheritance, Bern

| Year | Age (mean) | Age (median) | Value in CHF (mean) | Value in CHF (median) | Number of inheritances |
|---|---|---|---|---|---|
| 2002 | 55.67 | 56 | 100,257 | 30,000 | 10,078 |
| 2003 | 55.99 | 56 | 83,880 | 27,269 | 11,339 |
| 2004 | 55.95 | 56 | 89,456 | 28,768 | 10,748 |
| 2005 | 56.54 | 57 | 107,368 | 29,181 | 10,574 |
| 2006 | 56.42 | 57 | 131,618 | 31,588 | 10,611 |
| 2007 | 56.61 | 57 | 118,602 | 33,079 | 10,560 |
| 2008 | 56.77 | 57 | 109,870 | 33,738 | 10,237 |
| 2009 | 57.30 | 58 | 105,627 | 31,337 | 10,606 |
| 2010 | 57.04 | 58 | 111,159 | 34,000 | 10,491 |
| 2011 | 57.07 | 58 | 141,981 | 33,543 | 10,816 |
| 2012 | 57.52 | 58 | 201,908 | 34,369 | 11,295 |
| 2013 | 57.69 | 58 | 115,227 | 35,180 | 11,562 |
| 2014 | 58.11 | 59 | 113,521 | 35,984 | 11,265 |
| 2015 | 58.09 | 59 | 130,095 | 36,334 | 11,549 |
| 2016 | 58.17 | 59 | 143,484 | 37,000 | 11,160 |
| 2017 | 58.67 | 59 | 135,557 | 39,965 | 11,495 |
| 2018 | 58.58 | 60 | 134,302 | 39,339 | 11,396 |
| 2019 | 58.88 | 60 | 138,409 | 40,000 | 11,340 |
| 2020 | 58.87 | 60 | 138,961 | 40,000 | 11,280 |
| 2021 | 58.69 | 60 | 221,933 | 43,954 | 11,649 |
| 2022 | 58.75 | 60 | 161,993 | 45,051 | 11,232 |
| Total | 57.53 | 58 | 130,922 | 35,000 | 231,283 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. As we do not wish to consider married intra-couple transfers, we exclude observations where declared inheritances were likely received from a spouse. This case occurs when a married individual declares an inheritance in the same year their spouse passed away.

**Table T.36:** Annual number of heirs by nominal inheritance bracket, Bern

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2002** | | | **2006** | | |
| 0-9,999 | 2,347 | 23.29 | 0-9,999 | 2,432 | 22.92 |
| 10,000-49,999 | 3,986 | 39.55 | 10,000-49,999 | 4,049 | 38.16 |
| 50,000-99,999 | 1,718 | 17.05 | 50,000-99,999 | 1,723 | 16.24 |
| 100,000-499,999 | 1,778 | 17.64 | 100,000-499,999 | 2,030 | 19.13 |
| 500,000-999,999 | 155 | 1.54 | 500,000-999,999 | 215 | 2.03 |
| 1,000,000-4,999,999 | 86 | 0.85 | 1,000,000-4,999,999 | 142 | 1.34 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | 13 | 0.12 |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 10,078 | 100.00 | Total | 10,611 | 100.00 |
| **2003** | | | **2007** | | |
| 0-9,999 | 2,965 | 26.15 | 0-9,999 | 2,337 | 22.13 |
| 10,000-49,999 | 4,386 | 38.68 | 10,000-49,999 | 3,971 | 37.60 |
| 50,000-99,999 | 1,820 | 16.05 | 50,000-99,999 | 1,750 | 16.57 |
| 100,000-499,999 | 1,913 | 16.87 | 100,000-499,999 | 2,134 | 20.21 |
| 500,000-999,999 | 170 | 1.50 | 500,000-999,999 | 223 | 2.11 |
| 1,000,000-4,999,999 | 76 | 0.67 | 1,000,000-4,999,999 | 129 | 1.22 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,339 | 100.00 | Total | 10,560 | 100.00 |
| **2004** | | | **2008** | | |
| 0-9,999 | 2,704 | 25.16 | 0-9,999 | 2,323 | 22.69 |
| 10,000-49,999 | 4,171 | 38.81 | 10,000-49,999 | 3,785 | 36.97 |
| 50,000-99,999 | 1,765 | 16.42 | 50,000-99,999 | 1,651 | 16.13 |
| 100,000-499,999 | 1,833 | 17.05 | 100,000-499,999 | 2,087 | 20.39 |
| 500,000-999,999 | 173 | 1.61 | 500,000-999,999 | 275 | 2.69 |
| 1,000,000-4,999,999 | 97 | 0.90 | 1,000,000-4,999,999 | 108 | 1.05 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 10,748 | 100.00 | Total | 10,237 | 100.00 |
| **2005** | | | **2009** | | |
| 0-9,999 | 2,560 | 24.21 | 0-9,999 | 2,455 | 23.15 |
| 10,000-49,999 | 4,165 | 39.39 | 10,000-49,999 | 4,002 | 37.73 |
| 50,000-99,999 | 1,692 | 16.00 | 50,000-99,999 | 1,690 | 15.93 |
| 100,000-499,999 | 1,879 | 17.77 | 100,000-499,999 | 2,127 | 20.05 |
| 500,000-999,999 | 171 | 1.62 | 500,000-999,999 | 228 | 2.15 |
| 1,000,000-4,999,999 | 90 | 0.85 | 1,000,000-4,999,999 | 92 | 0.87 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 10,574 | 100.00 | Total | 10,606 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2010** | | |
| 0-9,999 | 2,208 | 21.05 |
| 10,000-49,999 | 3,956 | 37.71 |
| 50,000-99,999 | 1,744 | 16.62 |
| 100,000-499,999 | 2,213 | 21.09 |
| 500,000-999,999 | 235 | 2.24 |
| 1,000,000-4,999,999 | 121 | 1.15 |
| 5,000,000-9,999,999 | 13 | 0.12 |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 10,491 | 100.00 |
| **2011** | | |
| 0-9,999 | 2,398 | 22.17 |
| 10,000-49,999 | 4,053 | 37.47 |
| 50,000-99,999 | 1,719 | 15.89 |
| 100,000-499,999 | 2,219 | 20.52 |
| 500,000-999,999 | 255 | 2.36 |
| 1,000,000-4,999,999 | 146 | 1.35 |
| 5,000,000-9,999,999 | 12 | 0.11 |
| 10,000,000-49,999,999 | $\leq$ 20 | n.a. |
| Above 50,000,000 | $\leq$ 20 | n.a. |
| Total | 10,816 | 100.00 |
| **2012** | | |
| 0-9,999 | 2,560 | 22.66 |
| 10,000-49,999 | 4,045 | 35.81 |
| 50,000-99,999 | 1,866 | 16.52 |
| 100,000-499,999 | 2,410 | 21.34 |
| 500,000-999,999 | 286 | 2.53 |
| 1,000,000-4,999,999 | 116 | 1.03 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,295 | 100.00 |
| **2013** | | |
| 0-9,999 | 2,409 | 20.84 |
| 10,000-49,999 | 4,251 | 36.77 |
| 50,000-99,999 | 1,876 | 16.23 |
| 100,000-499,999 | 2,576 | 22.28 |
| 500,000-999,999 | 276 | 2.39 |
| 1,000,000-4,999,999 | 165 | 1.43 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,562 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2014** | | |
| 0-9,999 | 2,374 | 21.07 |
| 10,000-49,999 | 4,145 | 36.80 |
| 50,000-99,999 | 1,890 | 16.78 |
| 100,000-499,999 | 2,406 | 21.36 |
| 500,000-999,999 | 293 | 2.60 |
| 1,000,000-4,999,999 | 146 | 1.30 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,265 | 100.00 |
| **2015** | | |
| 0-9,999 | 2,399 | 20.77 |
| 10,000-49,999 | 4,182 | 36.21 |
| 50,000-99,999 | 1,871 | 16.20 |
| 100,000-499,999 | 2,643 | 22.89 |
| 500,000-999,999 | 299 | 2.59 |
| 1,000,000-4,999,999 | 138 | 1.19 |
| 5,000,000-9,999,999 | $\leq$ 10 | 0.09 |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,549 | 100.00 |
| **2016** | | |
| 0-9,999 | 2,323 | 20.82 |
| 10,000-49,999 | 4,026 | 36.08 |
| 50,000-99,999 | 1,813 | 16.25 |
| 100,000-499,999 | 2,520 | 22.58 |
| 500,000-999,999 | 321 | 2.88 |
| 1,000,000-4,999,999 | 139 | 1.25 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,160 | 100.00 |
| **2017** | | |
| 0-9,999 | 2,250 | 19.57 |
| 10,000-49,999 | 4,077 | 35.47 |
| 50,000-99,999 | 1,906 | 16.58 |
| 100,000-499,999 | 2,752 | 23.94 |
| 500,000-999,999 | 333 | 2.90 |
| 1,000,000-4,999,999 | 164 | 1.43 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,495 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2018** | | |
| 0-9,999 | 2,243 | 19.68 |
| 10,000-49,999 | 4,099 | 35.97 |
| 50,000-99,999 | 1,821 | 15.98 |
| 100,000-499,999 | 2,687 | 23.58 |
| 500,000-999,999 | 354 | 3.11 |
| 1,000,000-4,999,999 | 171 | 1.50 |
| 5,000,000-9,999,999 | 14 | 0.12 |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,396 | 100.00 |
| **2019** | | |
| 0-9,999 | 2,173 | 19.16 |
| 10,000-49,999 | 4,054 | 35.75 |
| 50,000-99,999 | 1,805 | 15.92 |
| 100,000-499,999 | 2,716 | 23.95 |
| 500,000-999,999 | 380 | 3.35 |
| 1,000,000-4,999,999 | 196 | 1.73 |
| 5,000,000-9,999,999 | 12 | 0.11 |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,340 | 100.00 |
| **2020** | | |
| 0-9,999 | 2,205 | 19.55 |
| 10,000-49,999 | 3,973 | 35.22 |
| 50,000-99,999 | 1,803 | 15.98 |
| 100,000-499,999 | 2,756 | 24.43 |
| 500,000-999,999 | 360 | 3.19 |
| 1,000,000-4,999,999 | 164 | 1.45 |
| 5,000,000-9,999,999 | 15 | 0.13 |
| 10,000,000-49,999,99 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,280 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2021** | | |
| 0-9,999 | 2,065 | 17.73 |
| 10,000-49,999 | 4,072 | 34.96 |
| 50,000-99,999 | 1,896 | 16.28 |
| 100,000-499,999 | 2,993 | 25.69 |
| 500,000-999,999 | 422 | 3.62 |
| 1,000,000-4,999,999 | 177 | 1.52 |
| 5,000,000-9,999,999 | 16 | 0.14 |
| 10,000,000-49,999,99 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,649 | 100.00 |
| **2022** | | |
| 0-9,999 | 2,057 | 18.31 |
| 10,000-49,999 | 3,779 | 33.64 |
| 50,000-99,999 | 1,832 | 16.31 |
| 100,000-499,999 | 2,888 | 25.71 |
| 500,000-999,999 | 427 | 3.80 |
| 1,000,000-4,999,999 | 222 | 1.98 |
| 5,000,000-9,999,999 | 19 | 0.17 |
| 10,000,000-49,999,99 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,232 | 100.00 |
| **2002-2022** | | |
| 0-9,999 | 49,787 | 21.53 |
| 10,000-49,999 | 85,227 | 36.85 |
| 50,000-99,999 | 37,651 | 16.28 |
| 100,000-499,999 | 49,560 | 21.43 |
| 500,000-999,999 | 5,851 | 2.53 |
| 1,000,000-4,999,999 | 2,885 | 1.25 |
| 5,000,000-9,999,999 | 200 | 0.09 |
| 10,000,000-49,999,99 | 110 | 0.05 |
| Above 50,000,000 | 12 | 0.01 |
| Total | 231,283 | 100.00 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. Out of a concern for data privacy, numbers and percentages are reported in such a way as to hide totals that are based on 10 or fewer observations.

**Table T.37:** Annual total inheritance by nominal inheritance bracket, Bern (CHF million)

| Year | 0-<br>9,999 | 10,000-.<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 11 | 100 | 121 | 354 | 104 | 145 | n.a. | n.a. | n.a. | 1,010 |
| 2003 | 13 | 109 | 128 | 381 | 113 | 142 | n.a. | n.a. | n.a. | 951 |
| 2004 | 11 | 104 | 125 | 363 | 121 | 188 | n.a. | n.a. | n.a. | 961 |
| 2005 | 11 | 104 | 118 | 376 | 115 | 151 | n.a. | n.a. | n.a. | 1,135 |
| 2006 | 11 | 103 | 121 | 401 | 145 | 259 | 91 | n.a. | n.a. | 1,397 |
| 2007 | 10 | 100 | 124 | 438 | 153 | 232 | n.a. | n.a. | n.a. | 1,252 |
| 2008 | 10 | 95 | 115 | 423 | 191 | 199 | n.a. | n.a. | n.a. | 1,125 |
| 2009 | 11 | 100 | 120 | 431 | 156 | 144 | n.a. | n.a. | n.a. | 1,120 |
| 2010 | 10 | 98 | 123 | 451 | 157 | 200 | 92 | n.a. | n.a. | 1,166 |
| 2011 | 11 | 102 | 120 | 461 | 174 | 267 | 85 | n.a. | n.a. | 1,536 |
| 2012 | 11 | 101 | 130 | 481 | 198 | 202 | n.a. | n.a. | n.a. | 2,281 |
| 2013 | 11 | 105 | 130 | 524 | 186 | 283 | n.a. | n.a. | n.a. | 1,332 |
| 2014 | 11 | 105 | 132 | 490 | 202 | 241 | n.a. | n.a. | n.a. | 1,279 |
| 2015 | 11 | 105 | 132 | 546 | 200 | 250 | n.a. | n.a. | n.a. | 1,502 |
| 2016 | 11 | 100 | 129 | 534 | 217 | 252 | n.a. | n.a. | n.a. | 1,601 |
| 2017 | 11 | 104 | 134 | 575 | 226 | 291 | n.a. | n.a. | n.a. | 1558 |
| 2018 | 11 | 102 | 129 | 553 | 238 | 309 | 100 | n.a. | n.a. | 1,531 |
| 2019 | 11 | 102 | 128 | 572 | 260 | 333 | 81 | n.a. | n.a. | 1,570 |
| 2020 | 10 | 100 | 127 | 589 | 247 | 308 | 85 | n.a. | n.a. | 1,567 |
| 2021 | 10 | 103 | 134 | 637 | 288 | 327 | 113 | n.a. | n.a. | 2,585 |
| 2022 | 10 | 96 | 130 | 630 | 293 | 398 | 135 | n.a. | n.a. | 1,820 |
| Mean | 11 | 102 | 126 | 486 | 190 | 244 | 66 | 91 | 127 | 1,442 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual total declared inheritance. We group inheritance by nominal CHF brackets and compute the sum of all inheritance for each of those brackets. Out of a concern for data privacy, totals are reported in such a way as to hide those that are based on 10 or fewer observations.

**Table T.38:** Annual share of total inheritance by nominal inheritance bracket, Bern

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 1.05 | 9.86 | 11.98 | 35.00 | 10.32 | 14.31 | n.a. | n.a. | n.a. |
| 2003 | 1.33 | 11.47 | 13.44 | 40.02 | 11.84 | 14.97 | n.a. | n.a. | n.a. |
| 2004 | 1.16 | 10.80 | 12.99 | 37.77 | 12.56 | 19.59 | n.a. | n.a. | n.a. |
| 2005 | 0.98 | 9.16 | 10.39 | 33.12 | 10.10 | 13.30 | n.a. | n.a. | n.a. |
| 2006 | 0.77 | 7.34 | 8.64 | 28.69 | 10.37 | 18.57 | 6.49 | n.a. | n.a. |
| 2007 | 0.83 | 8.01 | 9.86 | 34.99 | 12.23 | 18.49 | n.a. | n.a. | n.a. |
| 2008 | 0.92 | 8.41 | 10.21 | 37.65 | 16.98 | 17.71 | n.a. | n.a. | n.a. |
| 2009 | 0.97 | 8.90 | 10.67 | 38.43 | 13.93 | 12.85 | n.a. | n.a. | n.a. |
| 2010 | 0.84 | 8.38 | 10.58 | 38.65 | 13.47 | 17.14 | 7.86 | n.a. | n.a. |
| 2011 | 0.71 | 6.62 | 7.83 | 30.00 | 11.31 | 17.38 | 5.56 | n.a. | n.a. |
| 2012 | 0.50 | 4.42 | 5.71 | 21.08 | 8.66 | 8.86 | n.a. | n.a. | n.a. |
| 2013 | 0.83 | 7.90 | 9.78 | 39.35 | 13.95 | 21.21 | n.a. | n.a. | n.a. |
| 2014 | 0.86 | 8.25 | 10.35 | 38.29 | 15.81 | 18.81 | n.a. | n.a. | n.a. |
| 2015 | 0.73 | 6.96 | 8.77 | 36.37 | 13.30 | 16.64 | n.a. | n.a. | n.a. |
| 2016 | 0.68 | 6.26 | 8.08 | 33.36 | 13.58 | 15.73 | n.a. | n.a. | n.a. |
| 2017 | 0.70 | 6.66 | 8.62 | 36.91 | 14.52 | 18.69 | n.a. | n.a. | n.a. |
| 2018 | 0.70 | 6.69 | 8.44 | 36.16 | 15.52 | 20.20 | 6.51 | n.a. | n.a. |
| 2019 | 0.67 | 6.50 | 8.14 | 36.45 | 16.56 | 21.23 | 5.17 | n.a. | n.a. |
| 2020 | 0.66 | 6.39 | 8.11 | 37.60 | 15.79 | 19.67 | 5.44 | n.a. | n.a. |
| 2021 | 0.38 | 3.99 | 5.19 | 24.64 | 11.14 | 12.64 | 4.37 | n.a. | n.a. |
| 2022 | 0.56 | 5.28 | 7.13 | 34.64 | 16.12 | 21.90 | 7.42 | n.a. | n.a. |
| Mean | 0.80 | 7.54 | 9.28 | 34.72 | 13.24 | 17.14 | 4.56 | 6.39 | 6.33 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports total inheritance by nominal inheritance bracket in shares. Out of a concern for data privacy, totals are reported in such a way as to hide those that are based on 10 or fewer observations.

**Table T.39:** Annual number of inheritance recipients per 10,000 taxpayers, by nominal inheritance bracket, Bern

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 | All<br>inheritances |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 41.10 | 69.79 | 30.08 | 31.13 | 2.71 | 1.51 | n.a. | n.a. | n.a. | 176.46 |
| 2003 | 51.59 | 76.31 | 31.67 | 33.28 | 2.96 | 1.32 | n.a. | n.a. | n.a. | 197.28 |
| 2004 | 46.65 | 71.96 | 30.45 | 31.62 | 2.98 | 1.67 | n.a. | n.a. | n.a. | 185.43 |
| 2005 | 43.81 | 71.28 | 28.96 | 32.16 | 2.93 | 1.54 | n.a. | n.a. | n.a. | 180.97 |
| 2006 | 41.29 | 68.74 | 29.25 | 34.46 | 3.65 | 2.41 | 0.22 | n.a. | n.a. | 180.15 |
| 2007 | 39.36 | 66.88 | 29.47 | 35.94 | 3.76 | 2.17 | n.a. | n.a. | n.a. | 177.86 |
| 2008 | 38.83 | 63.27 | 27.60 | 34.89 | 4.60 | 1.81 | n.a. | n.a. | n.a. | 171.12 |
| 2009 | 40.71 | 66.36 | 28.03 | 35.27 | 3.78 | 1.53 | n.a. | n.a. | n.a. | 175.88 |
| 2010 | 36.32 | 65.07 | 28.69 | 36.40 | 3.87 | 1.99 | 0.21 | n.a. | n.a. | 172.57 |
| 2011 | 39.14 | 66.15 | 28.06 | 36.22 | 4.16 | 2.38 | 0.20 | n.a. | n.a. | 176.54 |
| 2012 | 41.36 | 65.35 | 30.15 | 38.93 | 4.62 | 1.87 | n.a. | n.a. | n.a. | 182.47 |
| 2013 | 38.58 | 68.07 | 30.04 | 41.25 | 4.42 | 2.64 | n.a. | n.a. | n.a. | 185.15 |
| 2014 | 37.77 | 65.94 | 30.07 | 38.28 | 4.66 | 2.32 | n.a. | n.a. | n.a. | 179.22 |
| 2015 | 37.93 | 66.12 | 29.58 | 41.79 | 4.73 | 2.18 | n.a. | n.a. | n.a. | 182.60 |
| 2016 | 36.53 | 63.31 | 28.51 | 39.63 | 5.05 | 2.19 | n.a. | n.a. | n.a. | 175.49 |
| 2017 | 35.23 | 63.84 | 29.85 | 43.09 | 5.21 | 2.57 | n.a. | n.a. | n.a. | 180.00 |
| 2018 | 34.95 | 63.88 | 28.38 | 41.87 | 5.52 | 2.66 | 0.22 | n.a. | n.a. | 177.59 |
| 2019 | 33.72 | 62.90 | 28.01 | 42.14 | 5.90 | 3.04 | 0.19 | n.a. | n.a. | 175.95 |
| 2020 | 34.52 | 62.19 | 28.22 | 43.14 | 5.64 | 2.57 | 0.20 | n.a. | n.a. | 176.58 |
| 2021 | 32.65 | 64.38 | 29.98 | 47.32 | 6.67 | 2.80 | 0.25 | n.a. | n.a. | 184.17 |
| 2022 | 32.34 | 59.41 | 28.80 | 45.40 | 6.71 | 3.49 | 0.30 | n.a. | n.a. | 176.59 |
| Mean | 38.78 | 66.25 | 29.23 | 38.30 | 4.50 | 2.22 | 0.15 | 0.09 | 0.01 | 179.53 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the percentage of households in each year that received an inheritance in a given nominal inheritance bracket. Out of a concern for data privacy, numbers are reported in such a way as to hide those that are based on 10 or fewer observations.

**Table T.40:** Annual share of total inheritance by percentile, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | % Age 65+ | Share Top 50% | Threshold Top 50% | % Age 65+ | Share Top 25% | Threshold Top 25% | % Age 65+ | Share Top 10% | Threshold Top 10% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 98.78 | 10,012 | 22.41 | 94.12 | 30,000 | 22.93 | 81.47 | 79,828 | 24.17 | 63.60 | 187,000 | 22.99 |
| 2003 | 98.80 | 9,126 | 22.69 | 93.75 | 27,269 | 22.65 | 79.99 | 75,000 | 23.91 | 59.56 | 175,545 | 22.84 |
| 2004 | 98.86 | 9,918 | 22.32 | 93.90 | 28,768 | 22.26 | 80.37 | 78,003 | 23.74 | 60.87 | 181,235 | 24.56 |
| 2005 | 99.02 | 10,000 | 23.50 | 94.71 | 29,181 | 23.79 | 83.26 | 78,924 | 24.32 | 66.31 | 190,680 | 24.76 |
| 2006 | 99.07 | 10,250 | 23.00 | 95.24 | 31,588 | 22.50 | 84.89 | 89,477 | 22.92 | 69.59 | 208,399 | 25.42 |
| 2007 | 98.93 | 11,000 | 23.00 | 94.52 | 33,079 | 23.37 | 82.36 | 94,152 | 24.32 | 64.34 | 223,246 | 23.39 |
| 2008 | 98.87 | 10,253 | 23.20 | 94.32 | 33,738 | 23.46 | 81.18 | 95,109 | 24.56 | 61.26 | 228,085 | 26.76 |
| 2009 | 98.85 | 10,186 | 24.58 | 94.26 | 31,337 | 25.19 | 81.09 | 90,903 | 25.94 | 61.60 | 215,000 | 28.89 |
| 2010 | 98.79 | 11,485 | 23.63 | 94.03 | 34,000 | 24.42 | 80.53 | 97,980 | 24.44 | 60.42 | 230,500 | 25.98 |
| 2011 | 99.09 | 11,000 | 25.70 | 95.44 | 33,543 | 25.87 | 85.20 | 97,019 | 25.92 | 69.15 | 242,092 | 26.80 |
| 2012 | 99.38 | 10,421 | 26.69 | 96.82 | 34,369 | 27.39 | 89.37 | 100,000 | 28.12 | 78.37 | 228,905 | 30.00 |
| 2013 | 98.79 | 11,836 | 26.57 | 94.03 | 35,180 | 27.28 | 80.48 | 100,883 | 28.81 | 60.22 | 244,136 | 30.16 |
| 2014 | 98.78 | 11,985 | 28.72 | 93.85 | 35,984 | 28.62 | 80.54 | 100,000 | 29.55 | 60.22 | 245,148 | 29.37 |
| 2015 | 98.94 | 12,000 | 28.76 | 94.61 | 36,334 | 29.40 | 82.13 | 105,556 | 29.74 | 63.42 | 256,725 | 30.13 |
| 2016 | 99.01 | 12,000 | 29.09 | 95.12 | 37,000 | 29.76 | 83.65 | 107,187 | 32.21 | 65.94 | 267,882 | 32.89 |
| 2017 | 98.86 | 12,885 | 30.03 | 94.30 | 39,965 | 31.21 | 81.40 | 115,800 | 32.70 | 61.83 | 271,487 | 32.96 |
| 2018 | 98.87 | 12,500 | 30.44 | 94.45 | 39,339 | 31.22 | 81.50 | 114,518 | 31.55 | 61.98 | 276,055 | 32.37 |
| 2019 | 98.87 | 13,000 | 29.84 | 94.42 | 40,000 | 30.35 | 81.44 | 119,524 | 32.95 | 61.32 | 297,000 | 34.36 |
| 2020 | 98.90 | 12,776 | 30.02 | 94.55 | 40,000 | 30.88 | 81.54 | 120,224 | 32.62 | 61.52 | 300,000 | 32.86 |
| 2021 | 99.23 | 14,414 | 29.38 | 96.20 | 43,954 | 30.18 | 87.42 | 127,403 | 30.24 | 74.11 | 312,481 | 30.04 |
| 2022 | 98.96 | 14,276 | 29.52 | 94.73 | 45,051 | 30.36 | 82.20 | 136,320 | 30.84 | 62.56 | 340,261 | 31.49 |
| Mean | 98.94 | 11,492 | 26.34 | 94.64 | 35,223 | 26.81 | 82.48 | 101,134 | 27.79 | 64.20 | 243,898 | 28.53 |

| Year | Share Top 5% | Threshold Top 5% | % Age 65+ | Share Top 1% | Threshold Top 1% | % Age 65+ | Share Top 0.1% | Threshold Top 0.1% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 51.85 | 307,000 | 24.80 | 32.44 | 885,715 | 20.79 | 18.68 | 3,173,907 | 27.27 |
| 2003 | 46.19 | 295,000 | 24.51 | 24.57 | 803,643 | 19.30 | 8.22 | 3,936,752 | 25.00 |
| 2004 | 47.78 | 308,794 | 23.79 | 25.33 | 968,860 | 25.93 | 7.96 | 4,252,648 | 27.27 |
| 2005 | 54.93 | 319,800 | 24.20 | 36.25 | 1,000,000 | 26.17 | 19.45 | 8,905,680 | 9.09 |
| 2006 | 59.21 | 362,333 | 23.68 | 39.94 | 1,264,886 | 15.89 | 21.60 | 8,162,225 | 9.09 |
| 2007 | 51.94 | 395,715 | 24.62 | 30.57 | 1,292,319 | 31.13 | 13.05 | 8,554,594 | 18.18 |
| 2008 | 47.67 | 410,125 | 26.17 | 24.65 | 1,057,421 | 29.13 | 9.37 | 4,597,678 | 36.36 |
| 2009 | 48.47 | 363,157 | 29.00 | 27.36 | 971,572 | 33.64 | 13.79 | 5,567,372 | 36.36 |
| 2010 | 47.27 | 381,531 | 25.71 | 25.33 | 1,142,971 | 20.95 | 9.57 | 6,000,000 | 27.27 |
| 2011 | 58.17 | 405,942 | 24.77 | 38.84 | 1,391,100 | 20.18 | 18.53 | 11,245,930 | 9.09 |
| 2012 | 71.19 | 382,941 | 29.91 | 58.95 | 1,059,880 | 25.66 | 50.76 | 5,189,887 | 16.67 |
| 2013 | 46.56 | 415,807 | 32.99 | 23.43 | 1,231,519 | 29.31 | 8.03 | 4,365,319 | 16.67 |
| 2014 | 46.27 | 417,478 | 26.77 | 22.68 | 1,200,000 | 30.09 | 7.99 | 4,564,287 | 33.33 |
| 2015 | 50.95 | 419,500 | 30.97 | 31.07 | 1,161,920 | 25.86 | 15.43 | 6,013,081 | 8.33 |
| 2016 | 53.98 | 447,941 | 32.08 | 34.92 | 1,240,083 | 31.25 | 20.23 | 7,335,401 | 25.00 |
| 2017 | 49.12 | 454,000 | 33.22 | 28.17 | 1,265,936 | 32.17 | 13.57 | 5,486,444 | 25.00 |
| 2018 | 48.76 | 478,278 | 31.58 | 26.61 | 1,343,475 | 30.70 | 8.54 | 7,147,214 | 16.67 |
| 2019 | 47.44 | 511,144 | 32.98 | 24.57 | 1,361,400 | 36.84 | 9.11 | 5,823,373 | 25.00 |
| 2020 | 47.90 | 487,667 | 32.45 | 26.19 | 1,432,007 | 27.43 | 9.27 | 6,651,313 | 41.67 |
| 2021 | 65.02 | 512,751 | 29.67 | 50.83 | 1,471,850 | 29.06 | 39.05 | 8,896,173 | 25.00 |
| 2022 | 49.07 | 570,000 | 31.14 | 27.06 | 1,620,000 | 23.89 | 9.08 | 9,601,680 | 8.33 |
| Mean | 51.89 | 411,757 | 28.33 | 31.42 | 1,198,407 | 26.92 | 15.77 | 6,450,998 | 22.22 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. Top inheritance percentiles are defined annually based on all declared inheritances of the given year. Percentages of tax units aged over 65 are also reported.

**Table T.41:** Annual share of total inheritance by percentile, Bern (including threshold values in CHF, equivalence version)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 98.78 | 7,644 | 93.95 | 21,819 | 81.18 | 59,193 | 62.87 | 139,214 |
| 2003 | 98.85 | 6,667 | 93.94 | 20,000 | 80.14 | 55,000 | 59.96 | 130,544 |
| 2004 | 98.86 | 6,847 | 93.90 | 20,909 | 80.48 | 56,760 | 61.26 | 133,333 |
| 2005 | 98.97 | 7,193 | 94.78 | 20,950 | 83.43 | 58,488 | 66.54 | 137,879 |
| 2006 | 99.08 | 7,871 | 95.29 | 23,333 | 84.94 | 66,173 | 69.59 | 154,775 |
| 2007 | 98.95 | 8,216 | 94.63 | 24,667 | 82.65 | 67,951 | 64.69 | 167,700 |
| 2008 | 98.89 | 7,775 | 94.40 | 24,372 | 81.39 | 69,533 | 61.67 | 166,423 |
| 2009 | 98.88 | 7,742 | 94.34 | 23,452 | 81.78 | 66,667 | 62.01 | 161,309 |
| 2010 | 98.81 | 8,624 | 94.06 | 25,333 | 80.75 | 71,694 | 60.72 | 173,600 |
| 2011 | 99.09 | 8,233 | 95.45 | 24,915 | 85.22 | 72,143 | 69.08 | 182,411 |
| 2012 | 99.35 | 7,945 | 96.63 | 25,527 | 88.65 | 72,047 | 76.87 | 170,000 |
| 2013 | 98.81 | 8,694 | 94.12 | 26,333 | 80.72 | 76,000 | 60.62 | 184,011 |
| 2014 | 98.80 | 8,867 | 94.03 | 26,667 | 80.59 | 73,939 | 60.88 | 182,926 |
| 2015 | 98.96 | 9,214 | 94.72 | 27,375 | 82.64 | 80,000 | 64.20 | 195,855 |
| 2016 | 99.00 | 9,095 | 95.10 | 27,283 | 83.54 | 80,345 | 65.56 | 201,977 |
| 2017 | 98.89 | 10,000 | 94.48 | 30,000 | 81.71 | 86,667 | 62.41 | 206,122 |
| 2018 | 98.88 | 9,505 | 94.56 | 28,980 | 81.77 | 85,607 | 62.22 | 209,333 |
| 2019 | 98.88 | 10,000 | 94.58 | 30,000 | 81.59 | 90,000 | 61.48 | 222,775 |
| 2020 | 98.94 | 9,644 | 94.68 | 30,000 | 81.89 | 90,070 | 61.93 | 225,321 |
| 2021 | 99.27 | 10,553 | 96.37 | 33,332 | 87.96 | 97,160 | 75.13 | 240,000 |
| 2022 | 98.97 | 10,773 | 94.75 | 34,237 | 82.20 | 103,465 | 62.67 | 262,877 |
| Mean | 98.95 | 8,624 | 94.70 | 26,166 | 82.63 | 75,186 | 64.40 | 183,256 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 50.92 | 222,403 | 31.05 | 670,000 | 17.08 | 2,666,667 |
| 2003 | 46.80 | 213,333 | 25.22 | 605,316 | 8.31 | 3,801,720 |
| 2004 | 48.27 | 229,478 | 25.51 | 735,997 | 8.40 | 3,216,494 |
| 2005 | 55.36 | 236,402 | 36.74 | 695,107 | 21.03 | 5,937,120 |
| 2006 | 59.04 | 270,860 | 39.55 | 992,193 | 21.10 | 5,944,992 |
| 2007 | 52.23 | 300,000 | 30.54 | 944,129 | 13.27 | 5,703,063 |
| 2008 | 48.38 | 295,333 | 25.31 | 864,095 | 9.34 | 3,235,664 |
| 2009 | 48.93 | 269,891 | 27.58 | 764,433 | 14.50 | 3,711,581 |
| 2010 | 47.61 | 283,401 | 25.52 | 850,333 | 8.74 | 4,107,622 |
| 2011 | 58.02 | 313,000 | 38.54 | 1,046,871 | 19.56 | 8,055,835 |
| 2012 | 69.06 | 300,000 | 55.67 | 830,108 | 46.79 | 3,340,842 |
| 2013 | 46.85 | 318,149 | 23.66 | 902,467 | 8.42 | 2,939,440 |
| 2014 | 47.26 | 313,329 | 23.55 | 968,333 | 8.03 | 4,000,000 |
| 2015 | 51.81 | 323,277 | 32.12 | 947,063 | 16.04 | 5,375,790 |
| 2016 | 53.44 | 337,136 | 34.19 | 924,360 | 18.80 | 5,667,029 |
| 2017 | 49.57 | 352,695 | 28.35 | 1,013,757 | 13.55 | 3,939,432 |
| 2018 | 49.02 | 359,683 | 26.76 | 1,040,000 | 9.31 | 6,547,347 |
| 2019 | 47.45 | 392,191 | 24.25 | 1,106,556 | 8.86 | 4,465,979 |
| 2020 | 48.45 | 370,000 | 26.45 | 1,091,979 | 9.11 | 5,340,641 |
| 2021 | 66.34 | 400,000 | 52.34 | 1,126,288 | 40.73 | 6,298,112 |
| 2022 | 49.18 | 446,043 | 27.22 | 1,257,311 | 9.33 | 6,631,532 |
| Mean | 52.10 | 311,743 | 31.44 | 922,700 | 15.73 | 4,806,043 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: individual adult. Top inheritance percentiles are defined annually based on all declared inheritances of the given year. Inheritances are expressed in 'equivalence' form, dividing couple wealth by 1.5.

**Table T.42:** Summary statistics: gifts received, Bern

| Year | Age (mean) | Age (median) | Value in CHF (mean) | Value in CHF (median) | Number of gifts |
|---|---|---|---|---|---|
| 2002 | 43.37 | 42 | 162,184 | 30,000 | 8,691 |
| 2003 | 43.21 | 42 | 69,195 | 30,000 | 9,065 |
| 2004 | 43.36 | 42 | 76,318 | 30,000 | 9,332 |
| 2005 | 43.40 | 43 | 67,655 | 25,000 | 8,739 |
| 2006 | 43.56 | 43 | 94,436 | 30,000 | 10,559 |
| 2007 | 43.56 | 43 | 83,597 | 30,000 | 10,353 |
| 2008 | 44.00 | 43 | 91,638 | 29,650 | 10,316 |
| 2009 | 44.02 | 44 | 76,186 | 25,200 | 10,415 |
| 2010 | 43.91 | 44 | 77,033 | 25,000 | 10,520 |
| 2011 | 43.64 | 43 | 340,207 | 40,000 | 13,691 |
| 2012 | 44.33 | 44 | 75,004 | 21,830 | 10,930 |
| 2013 | 44.24 | 44 | 69,798 | 22,508 | 11,694 |
| 2014 | 44.58 | 44 | 81,635 | 25,000 | 11,829 |
| 2015 | 44.10 | 43 | 75,650 | 25,000 | 12,305 |
| 2016 | 44.09 | 43 | 72,205 | 25,000 | 12,756 |
| 2017 | 43.97 | 43 | 88,899 | 25,000 | 13,295 |
| 2018 | 44.04 | 43 | 79,247 | 25,000 | 13,225 |
| 2019 | 43.81 | 43 | 80,495 | 25,000 | 13,817 |
| 2020 | 43.43 | 42 | 93,257 | 25,000 | 15,050 |
| 2021 | 43.77 | 42 | 97,533 | 25,900 | 15,387 |
| 2022 | 43.98 | 42 | 99,927 | 26,000 | 14,165 |
| All sample | 43.85 | 43 | 99,642 | 25,000 | 246,134 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. As we do not wish to consider married intra-couple transfers, we excluded observations where declared gifts were likely received from a spouse. We assume this case to occur when the variables "gift received" and "gift made" are of the same amount.

**Table T.43:** Summary statistics: gifts made, Bern

| Year | Age (mean) | Age (median) | Value in CHF (mean) | Value in CHF (median) | Number of gifts |
|---|---|---|---|---|---|
| 2002 | 68.55 | 70 | 129,489 | 50,000 | 7,959 |
| 2003 | 67.61 | 70 | 121,212 | 50,000 | 8,473 |
| 2004 | 69.06 | 70 | 234,770 | 50,000 | 8,048 |
| 2005 | 68.56 | 70 | 99,145 | 42,000 | 6,995 |
| 2006 | 69.64 | 70 | 159,238 | 50,000 | 9,055 |
| 2007 | 69.67 | 70 | 154,346 | 50,000 | 8,687 |
| 2008 | 69.67 | 70 | 155,449 | 50,000 | 8,724 |
| 2009 | 69.76 | 70 | 181,730 | 43,000 | 8,824 |
| 2010 | 69.99 | 70 | 134,527 | 45,000 | 8,978 |
| 2011 | 70.35 | 70 | 699,747 | 60,000 | 11,651 |
| 2012 | 70.44 | 70 | 97,415 | 40,000 | 9,181 |
| 2013 | 70.09 | 70 | 111,848 | 40,000 | 9,831 |
| 2014 | 70.48 | 70 | 114,178 | 40,000 | 9,993 |
| 2015 | 70.41 | 70 | 163,647 | 40,000 | 10,656 |
| 2016 | 70.28 | 70 | 112,848 | 40,000 | 10,812 |
| 2017 | 70.63 | 71 | 127,520 | 40,000 | 11,273 |
| 2018 | 70.84 | 71 | 119,306 | 40,000 | 11,094 |
| 2019 | 70.69 | 71 | 141,724 | 40,000 | 11,519 |
| 2020 | 70.50 | 71 | 149,671 | 40,000 | 12,444 |
| 2021 | 70.42 | 71 | 156,986 | 43,110 | 12,605 |
| 2022 | 70.71 | 71 | 170,346 | 40,200 | 11,673 |
| All sample | 70.02 | 70 | 172,998 | 45,000 | 208,475 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. As we do not wish to consider married intra-couple transfers, we excluded observations where declared gifts were likely given to the spouse. We assume this case to occur when the variables "gift received" and "gift made" are of the same amount.

**Table T.44:** Annual number of donees by nominal gift bracket, Bern

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2002** | | | **2006** | | |
| 0-9,999 | 1,473 | 16.95 | 0-9,999 | 1,648 | 15.61 |
| 10,000-49,999 | 3,912 | 45.01 | 10,000-49,999 | 4,447 | 42.12 |
| 50,000-99,999 | 1,625 | 18.70 | 50,000-99,999 | 1,921 | 18.19 |
| 100,000-499,999 | 1,555 | 17.89 | 100,000-499,999 | 2,255 | 21.36 |
| 500,000-999,999 | 79 | 0.91 | 500,000-999,999 | 183 | 1.73 |
| 1,000,000-4,999,999 | 43 | 0.49 | 1,000,000-4,999,999 | 98 | 0.93 |
| 5,000,000-9,999,999 | $\leq 10$ | n.a. | 5,000,000-9,999,999 | $\leq 10$ | n.a. |
| 10,000,000-49,999,999 | $\leq 10$ | n.a. | 10,000,000-49,999,999 | $\leq 10$ | n.a. |
| Above 50,000,000 | $\leq 10$ | n.a. | Above 50,000,000 | $\leq 10$ | n.a. |
| Total | 8,691 | 100.00 | Total | 10,559 | 100.00 |
| **2003** | | | **2007** | | |
| 0-9,999 | 1,557 | 17.18 | 0-9,999 | 1,816 | 17.54 |
| 10,000-49,999 | 3,975 | 43.85 | 10,000-49,999 | 4,513 | 43.59 |
| 50,000-99,999 | 1,729 | 19.07 | 50,000-99,999 | 1,822 | 17.60 |
| 100,000-499,999 | 1,677 | 18.50 | 100,000-499,999 | 1,965 | 18.98 |
| 500,000-999,999 | 76 | 0.84 | 500,000-999,999 | 147 | 1.42 |
| 1,000,000-4,999,999 | 49 | 0.54 | 1,000,000-4,999,999 | 84 | 0.81 |
| 5,000,000-9,999,999 | $\leq 10$ | n.a. | 5,000,000-9,999,999 | $\leq 10$ | n.a. |
| 10,000,000-49,999,999 | $\leq 10$ | n.a. | 10,000,000-49,999,999 | $\leq 10$ | n.a. |
| Above 50,000,000 | $\leq 10$ | n.a. | Above 50,000,000 | $\leq 10$ | n.a. |
| Total | 9,065 | 100.00 | Total | 10,353 | 100.00 |
| **2004** | | | **2008** | | |
| 0-9,999 | 1,619 | 17.35 | 0-9,999 | 1,857 | 18.00 |
| 10,000-49,999 | 4,138 | 44.34 | 10,000-49,999 | 4,548 | 44.09 |
| 50,000-99,999 | 1,729 | 18.53 | 50,000-99,999 | 1,758 | 17.04 |
| 100,000-499,999 | 1,715 | 18.38 | 100,000-499,999 | 1,926 | 18.67 |
| 500,000-999,999 | 77 | 0.83 | 500,000-999,999 | 133 | 1.29 |
| 1,000,000-4,999,999 | 47 | 0.50 | 1,000,000-4,999,999 | 87 | 0.84 |
| 5,000,000-9,999,999 | $\leq 10$ | n.a. | 5,000,000-9,999,999 | $\leq 10$ | n.a. |
| 10,000,000-49,999,999 | $\leq 10$ | n.a. | 10,000,000-49,999,999 | $\leq 10$ | n.a. |
| Above 50,000,000 | $\leq 10$ | n.a. | Above 50,000,000 | $\leq 10$ | n.a. |
| Total | 9,332 | 100.00 | Total | 10,316 | 100.00 |
| **2005** | | | **2009** | | |
| 0-9,999 | 1,618 | 18.51 | 0-9,999 | 1,903 | 18.27 |
| 10,000-49,999 | 4,123 | 47.18 | 10,000-49,999 | 4,765 | 45.75 |
| 50,000-99,999 | 1,624 | 18.58 | 50,000-99,999 | 1,747 | 16.77 |
| 100,000-499,999 | 1,284 | 14.69 | 100,000-499,999 | 1,789 | 17.18 |
| 500,000-999,999 | 53 | 0.61 | 500,000-999,999 | 143 | 1.37 |
| 1,000,000-4,999,999 | 33 | 0.38 | 1,000,000-4,999,999 | 63 | 0.60 |
| 5,000,000-9,999,999 | $\leq 10$ | n.a. | 5,000,000-9,999,999 | $\leq 10$ | n.a. |
| 10,000,000-49,999,999 | $\leq 10$ | n.a. | 10,000,000-49,999,999 | $\leq 10$ | n.a. |
| Above 50,000,000 | $\leq 10$ | n.a. | Above 50,000,000 | $\leq 10$ | n.a. |
| Total | 8,739 | 100.00 | Total | 10,415 | 100.00 |

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2010** | | | **2014** | | |
| 0-9,999 | 2,037 | 19.36 | 0-9,999 | 2,213 | 18.71 |
| 10,000-49,999 | 4,603 | 43.75 | 10,000-49,999 | 5,404 | 45.68 |
| 50,000-99,999 | 1,827 | 17.37 | 50,000-99,999 | 1,896 | 16.03 |
| 100,000-499,999 | 1,854 | 17.62 | 100,000-499,999 | 2,076 | 17.55 |
| 500,000-999,999 | 119 | 1.13 | 500,000-999,999 | 144 | 1.22 |
| 1,000,000-4,999,999 | 71 | 0.67 | 1,000,000-4,999,999 | 89 | 0.75 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 10,520 | 100.00 | Total | 11,829 | 100.00 |
| **2011** | | | **2015** | | |
| 0-9,999 | 2,134 | 15.59 | 0-9,999 | 2,351 | 19.11 |
| 10,000-49,999 | 4,973 | 36.32 | 10,000-49,999 | 5,585 | 45.39 |
| 50,000-99,999 | 2,112 | 15.43 | 50,000-99,999 | 1,922 | 15.62 |
| 100,000-499,999 | 3,225 | 23.56 | 100,000-499,999 | 2,220 | 18.04 |
| 500,000-999,999 | 613 | 4.48 | 500,000-999,999 | 153 | 1.24 |
| 1,000,000-4,999,999 | 538 | 3.93 | 1,000,000-4,999,999 | 65 | 0.53 |
| 5,000,000-9,999,999 | 58 | 0.42 | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 40 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 40 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 13,691 | 100.00 | Total | 12,305 | 100.00 |
| **2012** | | | **2016** | | |
| 0-9,999 | 2,143 | 19.61 | 0-9,999 | 2,569 | 20.14 |
| 10,000-49,999 | 5,190 | 47.48 | 10,000-49,999 | 5,721 | 44.85 |
| 50,000-99,999 | 1,670 | 15.28 | 50,000-99,999 | 1,942 | 15.22 |
| 100,000-499,999 | 1,769 | 16.18 | 100,000-499,999 | 2,288 | 17.94 |
| 500,000-999,999 | 98 | 0.90 | 500,000-999,999 | 146 | 1.14 |
| 1,000,000-4,999,999 | 56 | 0.51 | 1,000,000-4,999,999 | 89 | 0.70 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 10,930 | 100.00 | Total | 12,756 | 100.00 |
| **2013** | | | **2017** | | |
| 0-9,999 | 2,240 | 19.16 | 0-9,999 | 2,527 | 19.01 |
| 10,000-49,999 | 5,536 | 47.34 | 10,000-49,999 | 6,034 | 45.39 |
| 50,000-99,999 | 1,766 | 15.10 | 50,000-99,999 | 2,049 | 15.41 |
| 100,000-499,999 | 1,942 | 16.61 | 100,000-499,999 | 2,415 | 18.16 |
| 500,000-999,999 | 147 | 1.26 | 500,000-999,999 | 165 | 1.24 |
| 1,000,000-4,999,999 | 57 | 0.49 | 1,000,000-4,999,999 | 95 | 0.71 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,999 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 11,694 | 100.00 | Total | 13,295 | 100.00 |

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2018** | | | **2021** | | |
| 0-9,999 | 2,671 | 20.20 | 0-9,999 | 2785 | 18.10 |
| 10,000-49,999 | 5,819 | 44.00 | 10,000-49,999 | 6675 | 43.38 |
| 50,000-99,999 | 2,066 | 15.62 | 50,000-99,999 | 2375 | 15.44 |
| 100,000-499,999 | 2,384 | 18.03 | 100,000-499,999 | 3,126 | 20.32 |
| 500,000-999,999 | 189 | 1.43 | 500,000-999,999 | 293 | 1.90 |
| 1,000,000-4,999,999 | 88 | 0.67 | 1,000,000-4,999,999 | 118 | 0.77 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | $\leq$ 10 | n.a. |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,99 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 13,225 | 100.00 | Total | 15,387 | 100.00 |
| **2019** | | | **2022** | | |
| 0-9,999 | 2,633 | 19.06 | 0-9,999 | 2693 | 19.01 |
| 10,000-49,999 | 6,222 | 45.03 | 10,000-49,999 | 6,049 | 42.70 |
| 50,000-99,999 | 2,126 | 15.39 | 50,000-99,999 | 2,193 | 15.48 |
| 100,000-499,999 | 2,521 | 18.25 | 100,000-499,999 | 2,812 | 19.85 |
| 500,000-999,999 | 205 | 1.48 | 500,000-999,999 | 278 | 1.96 |
| 1,000,000-4,999,999 | 100 | 0.72 | 1,000,000-4,999,999 | 124 | 0.88 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | 11 | 0.08 |
| 10,000,000-49,999,999 | $\leq$ 10 | n.a. | 10,000,000-49,999,99 | $\leq$ 10 | n.a. |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | $\leq$ 10 | n.a. |
| Total | 13,817 | 100.00 | Total | 14165 | 100.00 |
| **2020** | | | **2002-2022** | | |
| 0-9,999 | 2,814 | 18.70 | 0-9,999 | 45,301 | 18.41 |
| 10,000-49,999 | 6,700 | 44.52 | 10,000-49,999 | 108,932 | 44.26 |
| 50,000-99,999 | 2314 | 15.38 | 50,000-99,999 | 40,213 | 16.34 |
| 100,000-499,999 | 2838 | 18.86 | 100,000-499,999 | 45,636 | 18.54 |
| 500,000-999,999 | 250 | 1.66 | 500,000-999,999 | 3,691 | 1.50 |
| 1,000,000-4,999,999 | 124 | 0.82 | 1,000,000-4,999,999 | 2,118 | 0.86 |
| 5,000,000-9,999,999 | $\leq$ 10 | n.a. | 5,000,000-9,999,999 | 144 | 0.06 |
| 10,000,000-49,999,99 | $\leq$ 10 | n.a. | 10,000,000-49,999,99 | 85 | 0.03 |
| Above 50,000,000 | $\leq$ 10 | n.a. | Above 50,000,000 | 14 | 0.01 |
| Total | 15,050 | 100.00 | Total | 246,134 | 100.00 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. Out of a concern for data privacy, numbers and percentages are reported in such a way as to hide totals that are based on 10 or fewer observations.

**Table T.45:** Annual total gifts received by nominal gifts bracket, Bern (CHF million)

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 7 | 87 | 102 | 257 | 55 | 67 | n.a. | n.a. | n.a. | 1,410 |
| 2003 | 7 | 88 | 109 | 269 | 49 | 89 | n.a. | n.a. | n.a. | 627 |
| 2004 | 7 | 91 | 109 | 275 | 47 | 70 | n.a. | n.a. | n.a. | 712 |
| 2005 | 7 | 89 | 101 | 204 | 33 | 50 | n.a. | n.a. | n.a. | 591 |
| 2006 | 7 | 97 | 120 | 390 | 117 | 158 | n.a. | n.a. | n.a. | 997 |
| 2007 | 8 | 99 | 114 | 344 | 93 | 132 | n.a. | n.a. | n.a. | 865 |
| 2008 | 9 | 98 | 109 | 333 | 87 | 151 | n.a. | n.a. | n.a. | 945 |
| 2009 | 9 | 103 | 108 | 320 | 94 | 118 | n.a. | n.a. | n.a. | 793 |
| 2010 | 9 | 98 | 111 | 328 | 77 | 120 | n.a. | n.a. | n.a. | 810 |
| 2011 | 9 | 106 | 130 | 642 | 410 | 986 | 375 | n.a. | n.a. | 4,658 |
| 2012 | 10 | 108 | 104 | 310 | 64 | 93 | n.a. | n.a. | n.a. | 820 |
| 2013 | 11 | 115 | 110 | 348 | 95 | 91 | n.a. | n.a. | n.a. | 816 |
| 2014 | 10 | 113 | 117 | 364 | 92 | 147 | n.a. | n.a. | n.a. | 966 |
| 2015 | 11 | 116 | 118 | 393 | 97 | 111 | n.a. | n.a. | n.a. | 931 |
| 2016 | 12 | 119 | 121 | 409 | 93 | 159 | n.a. | n.a. | n.a. | 921 |
| 2017 | 12 | 125 | 128 | 422 | 106 | 155 | n.a. | n.a | n.a. | 1,182 |
| 2018 | 13 | 122 | 127 | 420 | 120 | 157 | n.a. | n.a. | n.a. | 1,048 |
| 2019 | 12 | 128 | 131 | 443 | 131 | 160 | n.a. | n.a. | n.a. | 1,112 |
| 2020 | 13 | 138 | 143 | 523 | 165 | 204 | n.a. | n.a. | n.a. | 1,404 |
| 2021 | 13 | 138 | 146 | 559 | 191 | 193 | n.a. | n.a. | n.a. | 1,501 |
| 2022 | 13 | 128 | 136 | 516 | 183 | 213 | 70 | n.a. | n.a. | 1,449 |
| Mean | 10 | 110 | 119 | 384 | 114 | 173 | 44 | 78 | 136 | 1,168 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports annual total gifts declared by donees. We group gifts by CHF brackets and compute the sum of all gifts for each of those brackets. Out of a concern for data privacy, totals are reported in such a way as to hide those that are based on 10 or fewer observations.

**Table T.46:** Annual share of total gifts received by nominal gift bracket, Bern

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.47 | 6.16 | 7.25 | 18.24 | 3.89 | 4.76 | n.a. | n.a. | n.a. |
| 2003 | 1.12 | 13.97 | 17.45 | 42.84 | 7.77 | 14.11 | n.a. | n.a. | n.a. |
| 2004 | 1.04 | 12.84 | 15.30 | 38.56 | 6.59 | 9.85 | n.a. | n.a. | n.a. |
| 2005 | 1.27 | 15.03 | 17.05 | 34.57 | 5.50 | 8.54 | n.a. | n.a. | n.a. |
| 2006 | 0.74 | 9.73 | 12.00 | 39.12 | 11.72 | 15.83 | n.a. | n.a. | n.a. |
| 2007 | 0.94 | 11.42 | 13.19 | 39.72 | 10.77 | 15.29 | n.a. | n.a. | n.a. |
| 2008 | 0.91 | 10.39 | 11.54 | 35.21 | 9.21 | 16.02 | n.a. | n.a. | n.a. |
| 2009 | 1.09 | 12.96 | 13.63 | 40.38 | 11.79 | 14.91 | n.a. | n.a. | n.a. |
| 2010 | 1.15 | 12.13 | 13.74 | 40.54 | 9.51 | 14.77 | n.a. | n.a. | n.a. |
| 2011 | 0.20 | 2.28 | 2.79 | 13.78 | 8.80 | 21.17 | 8.06 | n.a. | n.a. |
| 2012 | 1.24 | 13.17 | 12.68 | 37.77 | 7.76 | 11.35 | n.a. | n.a. | n.a. |
| 2013 | 1.31 | 14.15 | 13.43 | 42.59 | 11.60 | 11.09 | n.a. | n.a | n.a. |
| 2014 | 1.07 | 11.67 | 12.11 | 37.69 | 9.53 | 15.22 | n.a. | n.a | n.a. |
| 2015 | 1.17 | 12.46 | 12.66 | 42.25 | 10.41 | 11.93 | n.a. | n.a | n.a. |
| 2016 | 1.30 | 12.90 | 13.16 | 44.41 | 10.05 | 17.29 | n.a. | n.a. | n.a. |
| 2017 | 1.01 | 10.58 | 10.81 | 35.73 | 8.95 | 13.14 | n.a. | n.a. | n.a |
| 2018 | 1.21 | 11.66 | 12.13 | 40.11 | 11.44 | 15.02 | n.a. | n.a. | n.a. |
| 2019 | 1.10 | 11.51 | 11.81 | 39.81 | 11.80 | 14.38 | n.a. | n.a. | n.a. |
| 2020 | 0.93 | 9.89 | 10.21 | 37.33 | 11.71 | 14.38 | n.a. | n.a. | n.a |
| 2021 | 0.89 | 9.24 | 9.71 | 37.35 | 12.77 | 12.60 | n.a. | n.a. | n.a. |
| 2022 | 0.92 | 9.07 | 9.61 | 36.48 | 12.99 | 14.90 | 4.94 | n.a. | n.a. |
| Mean | 0.86 | 9.41 | 10.17 | 32.91 | 9.77 | 14.75 | 3.79 | 6.67 | 11.66 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports total gifts declared by donees by nominal gift bracket in shares. Out of a concern for data privacy, totals are reported in such a way as to hide those that are based on 10 or fewer observations. Out of a concern for data privacy, shares are reported in such a way as to hide totals that are based on 10 or fewer observations.

**Table T.47:** Annual share of taxpayers receiving a gift by nominal gift bracket, Bern

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 | All gifts |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.2579 | 0.6850 | 0.2845 | 0.2723 | 0.0138 | 0.0075 | n.a. | n.a. | n.a. | 1.5218 |
| 2003 | 0.2709 | 0.6916 | 0.3008 | 0.2918 | 0.0132 | 0.0085 | n.a. | n.a. | n.a. | 1.5772 |
| 2004 | 0.2793 | 0.7139 | 0.2983 | 0.2959 | 0.0133 | 0.0081 | n.a. | n.a. | n.a. | 1.6100 |
| 2005 | 0.2769 | 0.7056 | 0.2779 | 0.2198 | 0.0091 | 0.0056 | n.a. | n.a. | n.a. | 1.4957 |
| 2006 | 0.2798 | 0.7550 | 0.3261 | 0.3828 | 0.0311 | 0.0166 | n.a. | n.a. | n.a. | 1.7927 |
| 2007 | 0.3059 | 0.7601 | 0.3069 | 0.3310 | 0.0248 | 0.0141 | n.a. | n.a. | n.a. | 1.7437 |
| 2008 | 0.3104 | 0.7602 | 0.2939 | 0.3219 | 0.0222 | 0.0145 | n.a. | n.a. | n.a. | 1.7244 |
| 2009 | 0.3156 | 0.7902 | 0.2897 | 0.2967 | 0.0237 | 0.0104 | n.a. | n.a. | n.a. | 1.7271 |
| 2010 | 0.3351 | 0.7572 | 0.3005 | 0.3050 | 0.0196 | 0.0117 | n.a. | n.a. | n.a. | 1.7304 |
| 2011 | 0.3483 | 0.8117 | 0.3447 | 0.5264 | 0.1001 | 0.0878 | 0.0095 | n.a. | n.a. | 2.2347 |
| 2012 | 0.3462 | 0.8384 | 0.2698 | 0.2858 | 0.0158 | 0.0090 | n.a. | n.a. | n.a. | 1.7657 |
| 2013 | 0.3587 | 0.8865 | 0.2828 | 0.3110 | 0.0235 | 0.0091 | n.a. | n.a. | n.a. | 1.8726 |
| 2014 | 0.3521 | 0.8597 | 0.3016 | 0.3303 | 0.0229 | 0.0142 | n.a. | n.a. | n.a. | 1.8819 |
| 2015 | 0.3717 | 0.8831 | 0.3039 | 0.3510 | 0.0242 | 0.0103 | n.a. | n.a. | n.a. | 1.9456 |
| 2016 | 0.4040 | 0.8996 | 0.3054 | 0.3598 | 0.0230 | 0.0140 | n.a. | n.a. | n.a. | 2.0059 |
| 2017 | 0.3957 | 0.9449 | 0.3209 | 0.3782 | 0.0258 | 0.0149 | n.a. | n.a. | n.a. | 2.0819 |
| 2018 | 0.4162 | 0.9068 | 0.3220 | 0.3715 | 0.0295 | 0.0137 | n.a. | n.a. | n.a. | 2.0610 |
| 2019 | 0.4085 | 0.9654 | 0.3299 | 0.3912 | 0.0318 | 0.0155 | n.a. | n.a. | n.a. | 2.1438 |
| 2020 | 0.4405 | 1.0488 | 0.3622 | 0.4443 | 0.0391 | 0.0194 | n.a. | n.a. | n.a. | 2.3559 |
| 2021 | 0.4403 | 1.0553 | 0.3755 | 0.4942 | 0.0463 | 0.0187 | n.a. | n.a. | n.a. | 2.4327 |
| 2022 | 0.4234 | 0.9510 | 0.3448 | 0.4421 | 0.0437 | 0.0195 | 0.0017 | n.a. | n.a. | 2.2270 |
| Mean | 0.3494 | 0.8414 | 0.3115 | 0.3525 | 0.0284 | 0.0164 | 0.0011 | 0.0007 | 0.0001 | 1.9015 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the percentage of households in each year that declared receiving a gift in a given nominal gift bracket. Out of a concern for data privacy, shares are reported in such a way as to hide totals that are based on 10 or fewer observations.

**Table T.48:** Annual share of total gifts by percentile, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | % Age 65+ | Share Top 50% | Threshold Top 50% | % Age 65+ | Share Top 25% | Threshold Top 25% | % Age 65+ | Share Top 10% | Threshold Top 10% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 99.53 | 10,000 | 4.28 | 96.21 | 30,000 | 4.35 | 89.23 | 70,000 | 3.87 | 80.05 | 136,223 | 4.37 |
| 2003 | 98.88 | 10,000 | 3.96 | 91.51 | 30,000 | 3.87 | 73.78 | 75,000 | 4.10 | 52.89 | 130,000 | 4.33 |
| 2004 | 98.96 | 10,000 | 4.06 | 92.14 | 30,000 | 4.13 | 77.60 | 70,000 | 4.75 | 57.89 | 130,000 | 6.81 |
| 2005 | 98.73 | 10,000 | 5.03 | 92.19 | 25,000 | 5.06 | 76.76 | 56,350 | 5.49 | 66.65 | 100,000 | 6.11 |
| 2006 | 99.26 | 10,000 | 4.61 | 93.95 | 30,000 | 4.59 | 78.82 | 90,000 | 4.74 | 59.63 | 190,000 | 5.48 |
| 2007 | 99.06 | 10,000 | 4.66 | 92.97 | 30,000 | 4.77 | 78.28 | 76,000 | 5.21 | 58.82 | 167,000 | 5.69 |
| 2008 | 99.09 | 10,000 | 4.66 | 93.46 | 29,650 | 4.65 | 80.94 | 74,100 | 4.85 | 63.76 | 154,000 | 6.39 |
| 2009 | 98.91 | 10,000 | 4.75 | 92.39 | 25,200 | 5.15 | 78.50 | 65,000 | 5.44 | 59.94 | 150,000 | 5.95 |
| 2010 | 98.85 | 10,000 | 4.81 | 93.51 | 25,000 | 4.80 | 78.69 | 65,000 | 4.36 | 60.32 | 150,000 | 4.84 |
| 2011 | 99.52 | 12,000 | 4.14 | 97.95 | 40,000 | 3.83 | 92.52 | 120,000 | 4.01 | 82.17 | 433,230 | 4.01 |
| 2012 | 98.76 | 10,000 | 5.70 | 92.91 | 21,830 | 5.86 | 80.25 | 58,345 | 6.04 | 61.99 | 136,475 | 6.40 |
| 2013 | 98.69 | 10,000 | 5.57 | 92.27 | 22,508 | 5.76 | 78.84 | 60,000 | 6.03 | 58.80 | 150,000 | 6.66 |
| 2014 | 98.93 | 10,000 | 6.23 | 93.42 | 25,000 | 6.42 | 80.43 | 65,000 | 7.06 | 63.10 | 150,000 | 8.18 |
| 2015 | 98.83 | 10,000 | 5.73 | 92.92 | 25,000 | 5.85 | 79.13 | 65,000 | 5.99 | 60.94 | 150,000 | 6.53 |
| 2016 | 98.70 | 10,000 | 6.04 | 92.69 | 25,000 | 6.50 | 78.41 | 68,663 | 6.99 | 57.09 | 160,000 | 9.30 |
| 2017 | 98.99 | 10,000 | 5.81 | 93.94 | 25,000 | 5.90 | 82.05 | 70,000 | 6.66 | 64.53 | 154,000 | 7.59 |
| 2018 | 98.79 | 10,000 | 6.14 | 93.48 | 25,000 | 6.23 | 79.88 | 67,080 | 6.65 | 60.40 | 155,000 | 7.54 |
| 2019 | 98.90 | 10,000 | 6.25 | 93.41 | 25,000 | 6.35 | 80.32 | 70,000 | 6.53 | 60.50 | 156,444 | 6.95 |
| 2020 | 99.07 | 10,000 | 5.53 | 94.40 | 25,000 | 5.40 | 82.23 | 73,864 | 5.13 | 64.52 | 180,000 | 5.49 |
| 2021 | 99.11 | 10,000 | 6.27 | 94.04 | 25,900 | 6.15 | 82.50 | 80,000 | 5.79 | 63.82 | 194,680 | 5.98 |
| 2022 | 99.09 | 10,000 | 6.41 | 94.23 | 26,000 | 6.14 | 83.05 | 80,000 | 6.27 | 65.12 | 200,000 | 6.35 |
| Mean | 98.98 | 10,095 | 5.27 | 93.52 | 26,957 | 5.32 | 80.58 | 72,352 | 5.52 | 63.00 | 167,955 | 6.24 |

| Year | Share Top 5% | Threshold Top 5% | Age 65+ | Share Top 1% | Threshold Top 1% | % Age 65+ | Share Top 0.1% | Threshold Top 0.1% | % Age 65+ |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 74.69 | 215,000 | 5.06 | 66.36 | 670,000 | 6.90 | 60.26 | 2,310,000 | 0.00 |
| 2003 | 40.30 | 206,500 | 5.51 | 21.58 | 600,000 | 7.69 | 7.18 | 2,998,000 | 20.00 |
| 2004 | 49.83 | 200,000 | 7.82 | 29.61 | 553,500 | 10.64 | 17.42 | 3,000,000 | 0.00 |
| 2005 | 48.26 | 193,000 | 7.32 | 32.08 | 500,000 | 4.44 | 20.50 | 2,480,000 | 11.11 |
| 2006 | 48.73 | 300,000 | 6.13 | 26.80 | 996,000 | 6.60 | 12.40 | 3,349,360 | 18.18 |
| 2007 | 46.32 | 280,000 | 6.14 | 25.45 | 881,826 | 6.73 | 10.57 | 3,000,000 | 9.09 |
| 2008 | 52.65 | 268,305 | 5.62 | 33.75 | 887,527 | 5.77 | 18.60 | 4,233,000 | 9.09 |
| 2009 | 45.83 | 265,000 | 6.90 | 24.06 | 747,508 | 5.71 | 8.49 | 3,750,766 | 9.09 |
| 2010 | 46.41 | 255,000 | 5.88 | 25.76 | 800,000 | 1.89 | 9.25 | 3,927,557 | 0.00 |
| 2011 | 73.23 | 900,000 | 4.80 | 54.66 | 3,500,000 | 7.25 | 35.41 | 22,059,410 | 7.14 |
| 2012 | 50.31 | 227,025 | 6.03 | 31.99 | 622,720 | 13.64 | 19.08 | 2,961,313 | 9.09 |
| 2013 | 44.59 | 250,000 | 6.92 | 22.30 | 700,000 | 5.98 | 8.42 | 2,944,268 | 8.33 |
| 2014 | 49.98 | 253,020 | 9.46 | 30.08 | 824,000 | 13.45 | 14.73 | 3,200,000 | 16.67 |
| 2015 | 45.63 | 250,067 | 7.46 | 25.34 | 694,800 | 6.45 | 10.64 | 3,115,000 | 15.38 |
| 2016 | 44.53 | 250,000 | 10.97 | 21.56 | 721,000 | 9.38 | 5.92 | 3,011,820 | 38.46 |
| 2017 | 53.21 | 253,007 | 7.80 | 35.03 | 800,000 | 4.51 | 21.14 | 3,764,754 | 0.00 |
| 2018 | 47.47 | 265,000 | 7.55 | 26.50 | 800,000 | 11.28 | 10.97 | 3,780,528 | 14.29 |
| 2019 | 47.70 | 260,140 | 7.38 | 26.34 | 800,000 | 11.43 | 10.87 | 3,094,106 | 21.43 |
| 2020 | 53.81 | 300,000 | 5.36 | 31.20 | 900,000 | 7.28 | 17.22 | 3,405,000 | 12.50 |
| 2021 | 51.75 | 303,752 | 6.75 | 31.56 | 913,700 | 7.14 | 17.67 | 4,300,000 | 18.75 |
| 2022 | 52.00 | 320,000 | 7.05 | 31.18 | 990,000 | 9.86 | 15.60 | 5,324,028 | 20.00 |
| Mean | 50.82 | 286,420 | 6.85 | 31.10 | 900,123 | 7.81 | 16.78 | 4,286,139 | 12.31 |

*Source*: Bern main tax records.

*Notes*: Basic observational unit: household. Top gifts percentiles are defined annually based on all declared gifts received in a given year. Percentages of tax units aged over 65 are also reported.

**Table T.49:** Annual share of total gifts by percentile, Bern (including threshold values in CHF, equivalence version)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 99.09 | 10,000 | 96.16 | 22,000 | 89.48 | 53,333 | 82.40 | 100,000 |
| 2003 | 97.77 | 9,333 | 90.51 | 23,078 | 73.21 | 54,936 | 54.82 | 100,000 |
| 2004 | 97.97 | 10,000 | 91.55 | 21,881 | 76.97 | 53,333 | 60.60 | 100,000 |
| 2005 | 97.83 | 8,333 | 92.43 | 20,000 | 76.62 | 47,633 | 58.94 | 83,893 |
| 2006 | 98.53 | 10,000 | 92.76 | 26,667 | 79.61 | 66,667 | 61.66 | 133,333 |
| 2007 | 98.15 | 10,000 | 92.27 | 23,333 | 77.89 | 60,000 | 57.83 | 132,000 |
| 2008 | 98.34 | 9,000 | 94.73 | 20,000 | 80.62 | 56,925 | 63.69 | 123,272 |
| 2009 | 98.04 | 8,363 | 93.57 | 20,000 | 77.70 | 50,878 | 58.05 | 116,740 |
| 2010 | 98.19 | 8,000 | 93.88 | 20,000 | 78.18 | 53,000 | 59.15 | 120,000 |
| 2011 | 99.62 | 10,000 | 97.82 | 33,333 | 92.89 | 100,000 | 82.67 | 333,203 |
| 2012 | 98.07 | 7,787 | 92.79 | 20,000 | 79.68 | 50,000 | 63.98 | 100,000 |
| 2013 | 97.93 | 7,725 | 92.57 | 20,000 | 78.75 | 50,000 | 57.00 | 116,667 |
| 2014 | 98.32 | 8,000 | 93.93 | 20,000 | 80.15 | 53,333 | 61.73 | 120,000 |
| 2015 | 98.13 | 8,000 | 93.51 | 20,000 | 78.36 | 53,333 | 57.78 | 123,333 |
| 2016 | 98.08 | 7,500 | 93.17 | 20,000 | 78.07 | 53,333 | 56.23 | 128,400 |
| 2017 | 98.46 | 8,000 | 94.55 | 20,000 | 81.68 | 56,667 | 64.35 | 128,646 |
| 2018 | 98.27 | 8,000 | 93.85 | 20,000 | 79.04 | 56,289 | 59.33 | 133,333 |
| 2019 | 98.32 | 8,000 | 94.10 | 20,000 | 79.38 | 60,000 | 60.45 | 133,333 |
| 2020 | 98.46 | 8,667 | 95.01 | 20,000 | 82.29 | 60,000 | 64.31 | 138,913 |
| 2021 | 98.44 | 9,333 | 93.83 | 23,333 | 82.19 | 66,667 | 63.00 | 143,978 |
| 2022 | 98.53 | 9,000 | 93.99 | 23,000 | 82.38 | 66,667 | 64.10 | 150,000 |
| Mean | 98.31 | 8,716 | 93.67 | 21,744 | 80.24 | 58,238 | 62.48 | 131,383 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 76.07 | 166,667 | 67.87 | 503,369 | 62.19 | 1,540,000 |
| 2003 | 40.60 | 160,000 | 21.81 | 475,462 | 7.25 | 2,159,987 |
| 2004 | 47.26 | 160,753 | 30.53 | 466,667 | 17.67 | 3,105,783 |
| 2005 | 48.85 | 135,660 | 32.89 | 380,000 | 21.48 | 1,666,667 |
| 2006 | 47.68 | 228,218 | 27.14 | 718,508 | 12.75 | 3,347,784 |
| 2007 | 47.94 | 200,000 | 25.11 | 666,667 | 10.84 | 2,000,000 |
| 2008 | 54.35 | 200,000 | 34.62 | 666,667 | 19.13 | 3,000,000 |
| 2009 | 46.22 | 200,000 | 24.03 | 558,867 | 8.32 | 2,643,596 |
| 2010 | 47.26 | 200,000 | 25.69 | 628,000 | 9.37 | 2,618,371 |
| 2011 | 74.67 | 666,667 | 55.94 | 2,635,687 | 37.32 | 15,432,060 |
| 2012 | 48.92 | 175,000 | 30.35 | 498,388 | 17.37 | 2,347,685 |
| 2013 | 44.47 | 200,000 | 21.78 | 525,716 | 8.70 | 2,000,000 |
| 2014 | 50.83 | 200,000 | 29.98 | 662,000 | 15.21 | 2,400,000 |
| 2015 | 46.00 | 200,000 | 24.46 | 508,267 | 9.99 | 2,162,919 |
| 2016 | 44.10 | 200,000 | 21.42 | 550,000 | 6.17 | 2,100,000 |
| 2017 | 54.86 | 200,000 | 35.76 | 629,271 | 21.78 | 4,000,000 |
| 2018 | 46.49 | 210,000 | 25.72 | 589,361 | 10.90 | 3,000,000 |
| 2019 | 47.49 | 204,872 | 26.48 | 648,000 | 11.18 | 2,791,017 |
| 2020 | 52.21 | 249,900 | 32.00 | 703,333 | 18.01 | 2,713,231 |
| 2021 | 51.27 | 250,000 | 31.17 | 671,533 | 17.54 | 3,924,197 |
| 2022 | 51.68 | 260,000 | 30.93 | 733,333 | 14.64 | 3,766,667 |
| Mean | 50.92 | 222,273 | 31.22 | 686,624 | 17.04 | 3,272,379 |

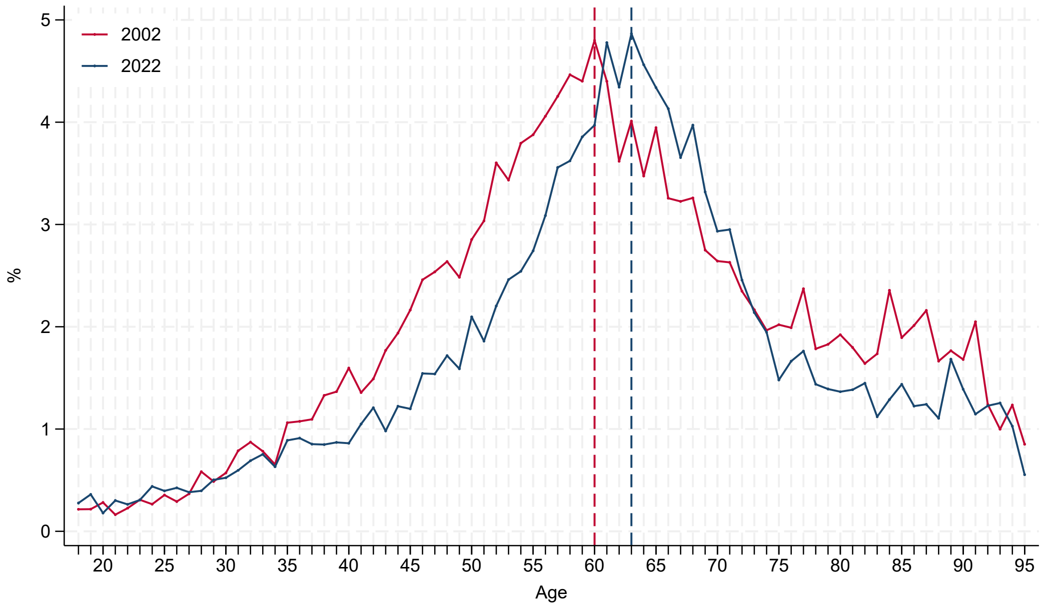
*Source*: Bern main tax records.
*Notes*: Basic observational unit: household in equivalence terms. Top gift percentiles are defined annually based on all declared gifts received in the given year.

**Table T.50:** Annual share of households receiving an inheritance, by age group, Bern

| Year | Age group | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max | All ages |
| 2002 | 0.17 | 0.26 | 0.46 | 0.83 | 1.29 | 1.74 | 2.59 | 3.55 | 4.38 | 3.90 | 3.03 | 2.23 | 1.98 | 1.86 | 1.70 | 1.86 |
| 2003 | 0.16 | 0.32 | 0.57 | 0.89 | 1.26 | 1.89 | 2.80 | 3.92 | 4.95 | 4.55 | 3.62 | 2.44 | 2.07 | 2.16 | 1.67 | 2.07 |
| 2004 | 0.15 | 0.31 | 0.53 | 0.79 | 1.24 | 1.65 | 2.62 | 3.75 | 4.59 | 4.38 | 3.33 | 2.32 | 1.91 | 1.86 | 1.56 | 1.94 |
| 2005 | 0.18 | 0.31 | 0.51 | 0.77 | 1.17 | 1.53 | 2.27 | 3.44 | 4.38 | 4.45 | 3.45 | 2.35 | 1.88 | 1.95 | 1.65 | 1.89 |
| 2006 | 0.18 | 0.30 | 0.50 | 0.76 | 1.13 | 1.50 | 2.42 | 3.34 | 4.41 | 4.45 | 3.23 | 2.36 | 1.75 | 1.77 | 1.43 | 1.86 |
| 2007 | 0.21 | 0.31 | 0.46 | 0.74 | 1.05 | 1.52 | 2.27 | 3.31 | 4.30 | 4.29 | 3.43 | 2.37 | 1.70 | 1.46 | 1.63 | 1.84 |
| 2008 | 0.15 | 0.32 | 0.42 | 0.69 | 1.06 | 1.36 | 2.26 | 3.24 | 4.07 | 4.19 | 3.31 | 2.11 | 1.76 | 1.54 | 1.32 | 1.77 |
| 2009 | 0.15 | 0.25 | 0.43 | 0.60 | 1.01 | 1.43 | 2.12 | 3.18 | 4.38 | 4.41 | 3.51 | 2.36 | 1.66 | 1.60 | 1.37 | 1.82 |
| 2010 | 0.12 | 0.30 | 0.42 | 0.66 | 1.04 | 1.42 | 2.11 | 3.22 | 4.15 | 4.23 | 3.37 | 2.19 | 1.61 | 1.34 | 1.46 | 1.78 |
| 2011 | 0.18 | 0.31 | 0.49 | 0.77 | 1.01 | 1.46 | 2.04 | 3.16 | 4.07 | 4.26 | 3.44 | 2.36 | 1.84 | 1.51 | 1.39 | 1.83 |
| 2012 | 0.17 | 0.31 | 0.45 | 0.73 | 0.97 | 1.49 | 2.12 | 3.24 | 4.08 | 4.50 | 3.72 | 2.40 | 1.78 | 1.63 | 1.42 | 1.88 |
| 2013 | 0.17 | 0.29 | 0.47 | 0.65 | 0.98 | 1.40 | 2.06 | 3.28 | 4.35 | 4.63 | 3.79 | 2.51 | 1.72 | 1.42 | 1.42 | 1.91 |
| 2014 | 0.17 | 0.30 | 0.48 | 0.66 | 0.89 | 1.29 | 1.91 | 2.90 | 4.05 | 4.67 | 3.75 | 2.51 | 1.80 | 1.54 | 1.50 | 1.85 |
| 2015 | 0.21 | 0.31 | 0.47 | 0.71 | 1.01 | 1.31 | 1.82 | 2.88 | 4.21 | 4.60 | 3.68 | 2.62 | 1.77 | 1.69 | 1.38 | 1.88 |
| 2016 | 0.14 | 0.32 | 0.45 | 0.73 | 0.97 | 1.25 | 1.78 | 2.86 | 3.85 | 4.35 | 3.62 | 2.38 | 1.69 | 1.56 | 1.35 | 1.80 |
| 2017 | 0.19 | 0.23 | 0.42 | 0.74 | 0.90 | 1.26 | 1.84 | 2.81 | 4.03 | 4.35 | 3.91 | 2.43 | 1.64 | 1.64 | 1.59 | 1.85 |
| 2018 | 0.19 | 0.26 | 0.49 | 0.67 | 0.93 | 1.33 | 1.81 | 2.69 | 3.77 | 4.26 | 3.81 | 2.53 | 1.74 | 1.43 | 1.42 | 1.82 |
| 2019 | 0.18 | 0.28 | 0.41 | 0.63 | 0.89 | 1.25 | 1.81 | 2.61 | 3.73 | 4.42 | 3.65 | 2.47 | 1.66 | 1.49 | 1.50 | 1.81 |
| 2020 | 0.19 | 0.28 | 0.50 | 0.71 | 0.88 | 1.15 | 1.70 | 2.54 | 3.64 | 4.42 | 3.71 | 2.44 | 1.55 | 1.30 | 1.49 | 1.81 |
| 2021 | 0.27 | 0.32 | 0.49 | 0.76 | 0.92 | 1.24 | 1.77 | 2.66 | 3.82 | 4.39 | 3.65 | 2.47 | 1.62 | 1.37 | 1.38 | 1.89 |
| 2022 | 0.28 | 0.34 | 0.45 | 0.71 | 0.87 | 1.13 | 1.70 | 2.37 | 3.62 | 4.58 | 3.62 | 2.19 | 1.53 | 1.34 | 1.22 | 1.82 |
| Mean | 0.18 | 0.30 | 0.47 | 0.72 | 1.02 | 1.41 | 2.09 | 3.09 | 4.13 | 4.39 | 3.55 | 2.38 | 1.75 | 1.59 | 1.47 | 1.86 |

*Source*: Bern main tax records.
*Note*: Basic observational unit: household.

**Figure F.22:** Probability of inheriting by age in 2002 and 2022, Bern

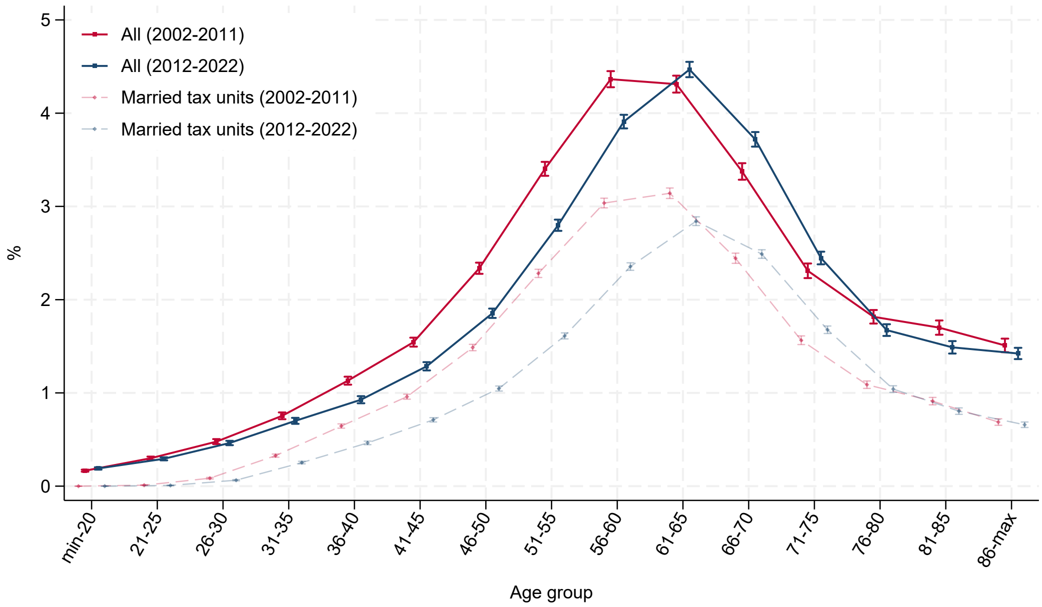



*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of heirs among all same-age taxpayers in the given year. Dashed lines represent the modal age.

**Figure F.23:** Share of total number of heirs by age in 2002 and 2022, Bern

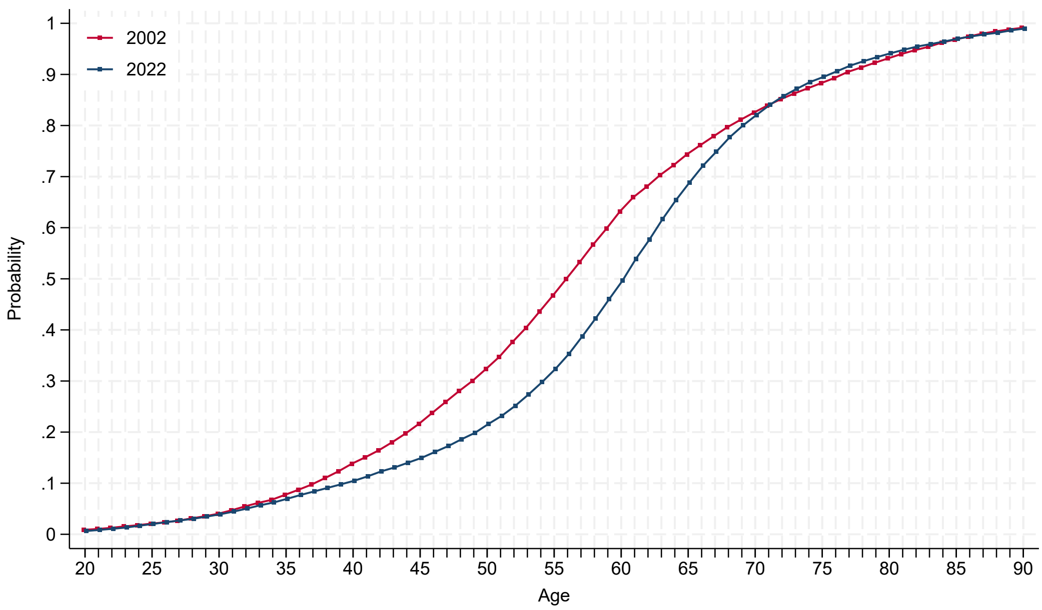

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of heirs of a certain age among all heirs in the given year. Dashed lines represent the median age.

**Figure F.24:** Probability of inheriting by age group and decade, Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of heirs among all same-age-group taxpayers in the given decade. 95% confidence intervals are reported.

**Figure F.25:** Cumulative inheritance probability by age (heirs only), Bern



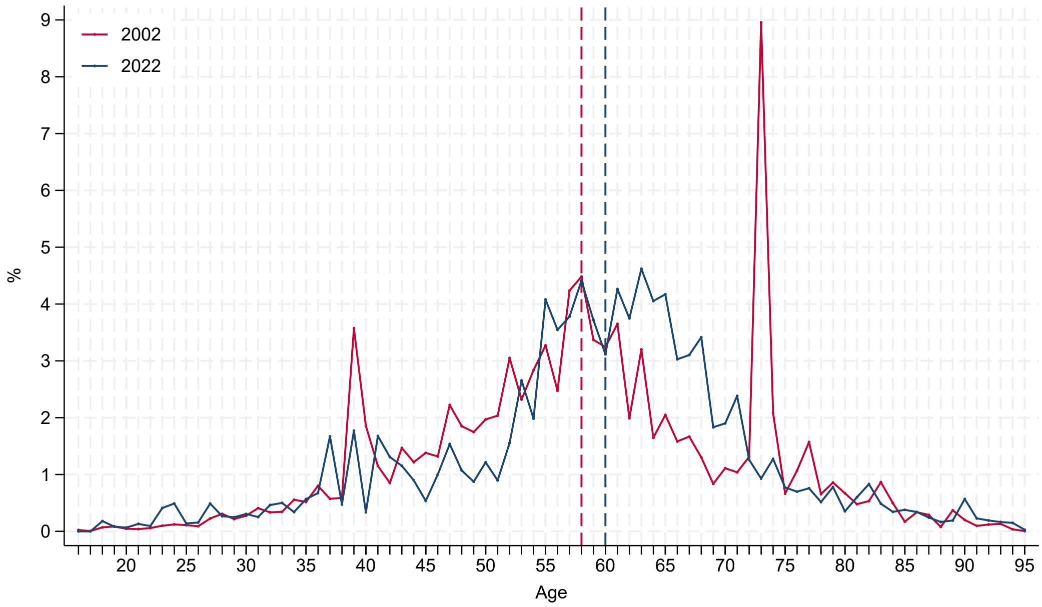

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. The cumulative probability is defined as the ratio of the number of inheritances declared by tax units up to a certain age in the given year to the total number of inheritances reported during the same year. 95% confidence intervals are reported.

**Table T.51:** Annual share of total inheritance by age group, Bern

| Year | Household age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.22 | 0.39 | 1.02 | 1.98 | 6.77 | 5.56 | 8.38 | 12.45 | 16.46 | 11.76 | 6.65 | 13.74 | 6.04 | 4.52 | 4.08 |
| 2003 | 0.25 | 0.56 | 1.07 | 2.13 | 3.71 | 6.44 | 10.33 | 15.24 | 17.92 | 13.25 | 8.87 | 6.00 | 5.26 | 4.67 | 4.29 |
| 2004 | 0.31 | 0.71 | 1.09 | 1.93 | 3.59 | 6.01 | 10.93 | 14.29 | 16.38 | 13.60 | 8.25 | 6.40 | 5.88 | 5.25 | 5.38 |
| 2005 | 0.20 | 0.37 | 0.81 | 1.72 | 3.70 | 6.03 | 15.21 | 12.67 | 19.64 | 12.75 | 7.70 | 5.32 | 4.02 | 6.01 | 3.83 |
| 2006 | 0.38 | 0.46 | 0.81 | 2.07 | 5.97 | 5.25 | 7.76 | 24.70 | 16.74 | 14.52 | 7.04 | 4.45 | 3.87 | 3.16 | 2.83 |
| 2007 | 0.26 | 0.27 | 0.80 | 2.47 | 5.27 | 3.55 | 8.24 | 8.45 | 10.91 | 16.21 | 7.93 | 4.26 | 14.72 | 6.91 | 9.77 |
| 2008 | 0.24 | 0.70 | 1.27 | 1.93 | 4.06 | 5.20 | 9.44 | 11.73 | 18.09 | 14.67 | 8.52 | 7.30 | 6.64 | 4.35 | 5.87 |
| 2009 | 0.24 | 0.48 | 0.90 | 1.40 | 2.93 | 6.03 | 7.16 | 13.94 | 15.92 | 19.92 | 12.92 | 5.77 | 4.36 | 3.49 | 4.53 |
| 2010 | 0.71 | 0.71 | 1.25 | 1.94 | 2.82 | 6.11 | 8.54 | 12.15 | 17.89 | 16.25 | 12.72 | 5.22 | 5.82 | 2.80 | 5.06 |
| 2011 | 0.92 | 1.16 | 1.53 | 1.60 | 7.04 | 6.70 | 13.97 | 12.01 | 12.74 | 13.76 | 10.33 | 3.90 | 6.07 | 3.36 | 4.91 |
| 2012 | 0.13 | 0.36 | 0.56 | 1.20 | 1.56 | 47.90 | 4.85 | 8.48 | 8.86 | 9.02 | 7.09 | 3.76 | 1.88 | 2.39 | 1.98 |
| 2013 | 0.44 | 0.79 | 1.37 | 2.02 | 2.82 | 4.29 | 7.88 | 13.01 | 18.53 | 16.36 | 12.68 | 8.58 | 4.08 | 2.90 | 4.27 |
| 2014 | 0.34 | 0.71 | 1.56 | 1.53 | 2.08 | 4.83 | 7.42 | 14.90 | 15.84 | 17.78 | 13.47 | 6.16 | 3.61 | 4.00 | 5.76 |
| 2015 | 0.33 | 0.60 | 1.12 | 2.32 | 2.12 | 5.26 | 8.20 | 11.90 | 21.64 | 17.81 | 10.53 | 6.28 | 3.27 | 5.04 | 3.60 |
| 2016 | 0.19 | 1.30 | 0.73 | 2.96 | 3.90 | 5.29 | 5.95 | 10.83 | 17.84 | 16.36 | 15.73 | 6.88 | 4.60 | 3.49 | 3.95 |
| 2017 | 0.25 | 0.41 | 1.23 | 1.50 | 2.47 | 6.12 | 8.85 | 12.97 | 16.82 | 17.10 | 13.30 | 6.53 | 4.85 | 2.92 | 4.67 |
| 2018 | 0.20 | 1.15 | 2.47 | 1.97 | 3.32 | 4.23 | 6.50 | 11.61 | 17.92 | 19.15 | 13.75 | 7.38 | 3.63 | 3.06 | 3.66 |
| 2019 | 0.43 | 0.40 | 1.75 | 4.19 | 2.50 | 3.00 | 6.21 | 12.85 | 17.29 | 17.53 | 13.57 | 8.17 | 4.44 | 3.05 | 4.62 |
| 2020 | 0.47 | 0.53 | 1.65 | 2.85 | 3.03 | 3.42 | 6.48 | 11.13 | 16.04 | 19.33 | 14.39 | 7.78 | 3.86 | 3.57 | 5.46 |
| 2021 | 0.12 | 0.35 | 0.85 | 1.24 | 1.50 | 1.79 | 11.69 | 6.63 | 33.88 | 11.97 | 7.25 | 4.33 | 3.14 | 1.81 | 13.46 |
| 2022 | 0.31 | 1.19 | 1.39 | 2.01 | 4.66 | 5.25 | 5.39 | 10.63 | 17.78 | 19.96 | 12.97 | 6.61 | 4.75 | 3.34 | 3.74 |
| Mean | 0.33 | 0.65 | 1.20 | 2.05 | 3.61 | 7.06 | 8.54 | 12.50 | 17.39 | 15.67 | 10.75 | 6.42 | 4.99 | 3.81 | 5.03 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the annual percentage share of total declared inheritances received by each age group.

**Figure F.26:** Share of total inheritance by age in 2002 and 2022, Bern



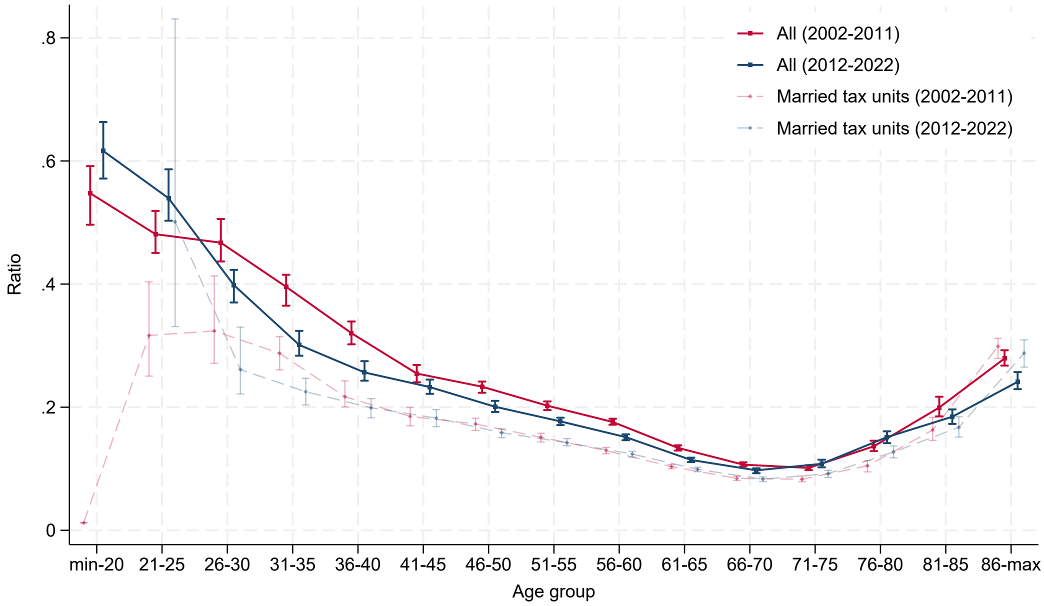

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of the total value of inheritance that accrues to heirs of a certain age in a given year. Dashed lines represent the median age.

**Table T.52:** Annual share of total inheritance by age group, Bern (equivalence version)

| Year | Household age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.20 | 0.42 | 1.16 | 2.66 | 7.57 | 7.03 | 10.23 | 14.07 | 18.14 | 12.60 | 6.14 | 12.28 | 3.90 | 2.16 | 1.44 |
| 2003 | 0.23 | 0.55 | 1.18 | 2.58 | 4.61 | 8.29 | 11.80 | 16.12 | 19.57 | 14.85 | 8.06 | 5.13 | 3.00 | 2.28 | 1.75 |
| 2004 | 0.28 | 0.69 | 1.28 | 2.46 | 4.56 | 8.16 | 12.22 | 16.39 | 18.34 | 14.66 | 7.91 | 4.76 | 3.19 | 2.64 | 2.47 |
| 2005 | 0.18 | 0.37 | 0.86 | 2.04 | 4.48 | 6.95 | 18.47 | 14.16 | 19.78 | 14.49 | 6.56 | 3.51 | 2.43 | 3.33 | 2.38 |
| 2006 | 0.34 | 0.42 | 0.81 | 2.39 | 7.76 | 5.81 | 10.99 | 23.58 | 17.76 | 14.19 | 6.85 | 3.45 | 1.97 | 2.06 | 1.63 |
| 2007 | 0.30 | 0.32 | 1.11 | 3.33 | 7.60 | 5.68 | 11.23 | 12.22 | 16.92 | 20.21 | 9.75 | 4.68 | 2.19 | 2.37 | 2.08 |
| 2008 | 0.27 | 0.66 | 1.28 | 3.06 | 4.53 | 6.12 | 10.81 | 13.66 | 19.53 | 14.68 | 10.10 | 6.26 | 4.47 | 2.50 | 2.07 |
| 2009 | 0.21 | 0.44 | 0.93 | 1.70 | 3.56 | 6.88 | 9.28 | 15.34 | 19.31 | 19.61 | 10.74 | 4.43 | 3.13 | 1.87 | 2.58 |
| 2010 | 0.64 | 0.65 | 1.21 | 2.27 | 3.16 | 7.45 | 10.13 | 14.14 | 19.39 | 16.87 | 12.89 | 4.16 | 3.19 | 1.82 | 2.03 |
| 2011 | 0.86 | 1.08 | 1.58 | 2.00 | 9.26 | 7.12 | 15.26 | 13.50 | 15.21 | 14.48 | 9.86 | 3.60 | 1.86 | 2.39 | 1.95 |
| 2012 | 0.12 | 0.35 | 0.66 | 1.52 | 2.03 | 45.48 | 5.73 | 10.01 | 9.65 | 10.12 | 6.77 | 3.52 | 1.55 | 1.47 | 1.02 |
| 2013 | 0.40 | 0.72 | 1.47 | 2.20 | 3.47 | 5.26 | 9.84 | 14.15 | 20.24 | 17.16 | 12.45 | 5.34 | 3.34 | 1.84 | 2.12 |
| 2014 | 0.31 | 0.65 | 1.49 | 2.05 | 2.59 | 5.19 | 8.74 | 17.06 | 18.04 | 17.84 | 12.44 | 5.78 | 2.99 | 2.37 | 2.48 |
| 2015 | 0.29 | 0.54 | 1.10 | 2.30 | 3.01 | 5.34 | 10.73 | 15.24 | 20.12 | 18.98 | 9.84 | 5.22 | 2.55 | 2.84 | 1.90 |
| 2016 | 0.17 | 1.18 | 0.75 | 2.93 | 4.58 | 5.63 | 7.10 | 12.17 | 18.96 | 16.96 | 15.30 | 5.92 | 4.00 | 2.40 | 1.95 |
| 2017 | 0.22 | 0.38 | 1.20 | 1.64 | 2.97 | 7.21 | 9.86 | 13.71 | 18.79 | 17.93 | 12.26 | 5.75 | 3.15 | 2.15 | 2.78 |
| 2018 | 0.18 | 1.00 | 2.08 | 2.69 | 3.59 | 4.47 | 6.92 | 13.27 | 19.72 | 19.40 | 12.91 | 6.44 | 2.86 | 2.37 | 2.12 |
| 2019 | 0.38 | 0.38 | 1.68 | 4.13 | 2.89 | 3.79 | 6.63 | 14.23 | 18.35 | 18.65 | 13.26 | 7.37 | 3.46 | 2.30 | 2.52 |
| 2020 | 0.42 | 0.49 | 1.65 | 3.07 | 3.44 | 4.07 | 7.50 | 12.74 | 18.07 | 20.40 | 13.07 | 7.27 | 3.35 | 1.93 | 2.54 |
| 2021 | 0.11 | 0.34 | 0.88 | 1.38 | 1.77 | 7.61 | 20.18 | 8.43 | 28.77 | 13.33 | 7.48 | 4.22 | 2.35 | 1.34 | 1.79 |
| 2022 | 0.28 | 1.10 | 1.32 | 2.95 | 4.49 | 5.82 | 6.47 | 11.82 | 19.47 | 20.53 | 12.64 | 5.72 | 2.98 | 2.36 | 2.06 |
| Mean | 0.30 | 0.61 | 1.22 | 2.45 | 4.38 | 8.07 | 10.48 | 14.09 | 18.77 | 16.57 | 10.35 | 5.47 | 2.95 | 2.23 | 2.08 |

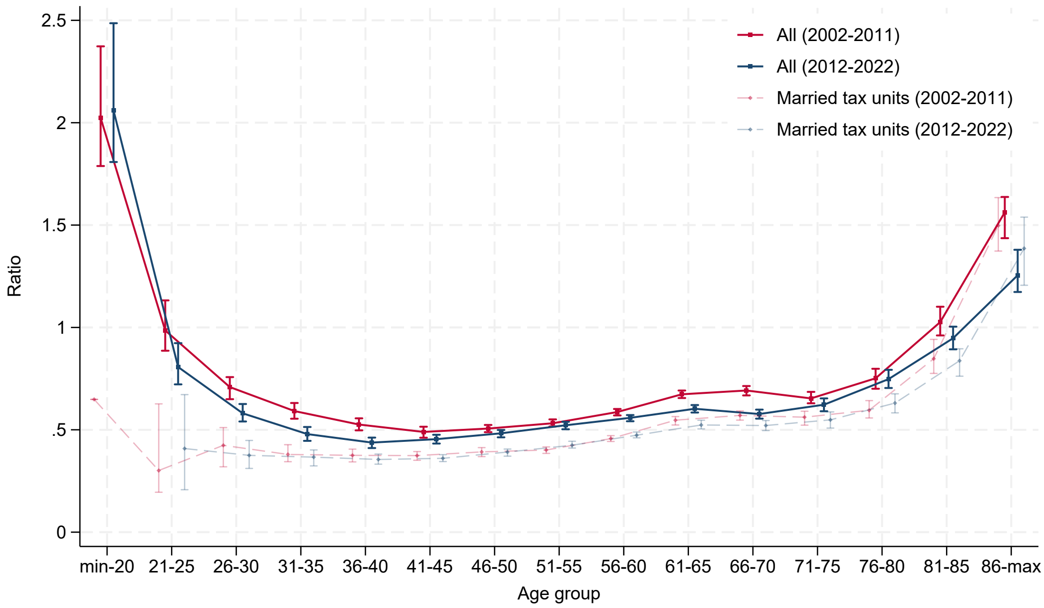
*Source*: Bern main tax records.
*Notes*: Basic observational unit: household in equivalence terms. This table presents the annual percentage share of total declared inheritances received by each age group.

**Figure F.27:** Inheritance-wealth ratio by age group and decade, Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph displays median inheritance-wealth ratios for all tax units in a given age group and decade. 95% confidence intervals are reported.

**Figure F.28:** Inheritance-income ratio by age group and decade, Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph displays median inheritance-income ratios for all tax units in a given age group and decade. 95% confidence intervals are reported.

**Table T.53:** Annual share of households receiving an inter-vivos gift, by age group, Bern

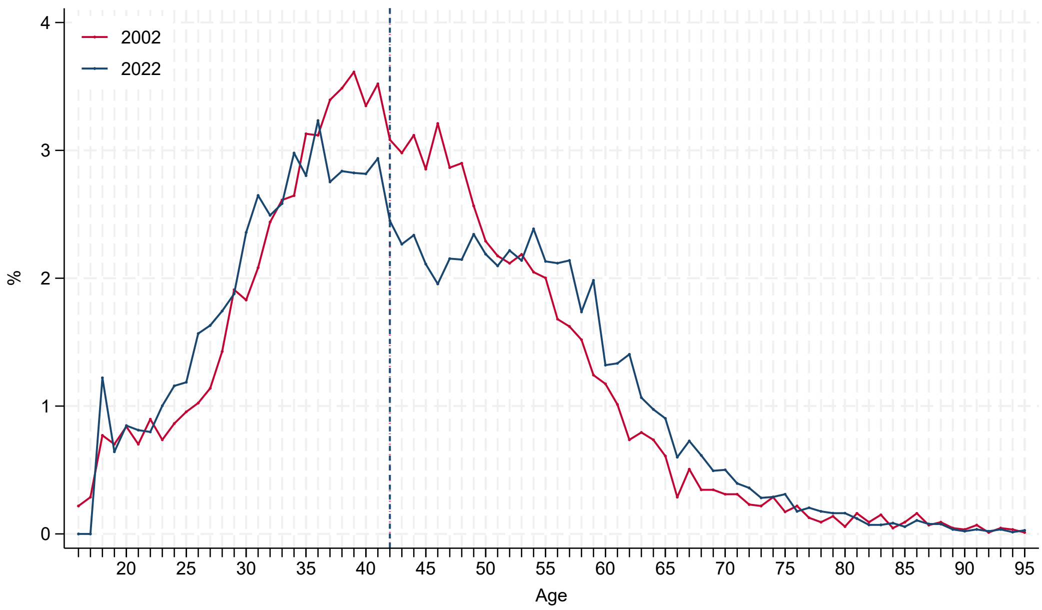
| Year | Age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | min-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max | All ages |
| 2002 | 0.46 | 0.74 | 1.44 | 2.38 | 2.95 | 2.84 | 2.74 | 2.13 | 1.58 | 1.11 | 0.54 | 0.39 | 0.21 | 0.22 | 0.26 | 1.52 |
| 2003 | 0.43 | 0.72 | 1.55 | 2.60 | 3.13 | 3.02 | 2.69 | 2.23 | 1.69 | 1.07 | 0.52 | 0.34 | 0.30 | 0.17 | 0.15 | 1.58 |
| 2004 | 0.45 | 0.78 | 1.51 | 2.68 | 3.20 | 3.03 | 2.78 | 2.26 | 1.73 | 1.10 | 0.54 | 0.34 | 0.26 | 0.23 | 0.19 | 1.61 |
| 2005 | 0.57 | 0.74 | 1.40 | 2.57 | 2.80 | 2.66 | 2.62 | 2.08 | 1.63 | 1.00 | 0.55 | 0.32 | 0.32 | 0.22 | 0.21 | 1.50 |
| 2006 | 0.54 | 1.00 | 1.66 | 3.04 | 3.40 | 3.35 | 3.08 | 2.55 | 1.91 | 1.22 | 0.75 | 0.33 | 0.27 | 0.31 | 0.26 | 1.79 |
| 2007 | 0.61 | 0.93 | 1.61 | 2.96 | 3.53 | 3.12 | 2.85 | 2.52 | 1.87 | 1.24 | 0.73 | 0.43 | 0.33 | 0.23 | 0.17 | 1.74 |
| 2008 | 0.64 | 0.87 | 1.50 | 2.81 | 3.37 | 3.16 | 2.89 | 2.63 | 2.04 | 1.22 | 0.67 | 0.39 | 0.32 | 0.29 | 0.19 | 1.72 |
| 2009 | 0.60 | 0.88 | 1.57 | 2.73 | 3.50 | 3.19 | 2.87 | 2.62 | 2.08 | 1.21 | 0.66 | 0.45 | 0.31 | 0.22 | 0.17 | 1.73 |
| 2010 | 0.60 | 0.99 | 1.68 | 2.73 | 3.46 | 3.23 | 2.86 | 2.55 | 2.07 | 1.22 | 0.60 | 0.42 | 0.28 | 0.32 | 0.17 | 1.73 |
| 2011 | 0.76 | 1.24 | 2.19 | 3.68 | 4.85 | 4.05 | 3.70 | 3.34 | 2.57 | 1.57 | 0.77 | 0.46 | 0.28 | 0.25 | 0.19 | 2.23 |
| 2012 | 0.65 | 1.05 | 1.61 | 2.81 | 3.48 | 3.28 | 2.88 | 2.56 | 2.11 | 1.41 | 0.74 | 0.46 | 0.40 | 0.24 | 0.18 | 1.77 |
| 2013 | 0.74 | 0.99 | 1.86 | 3.04 | 3.74 | 3.51 | 2.94 | 2.69 | 2.28 | 1.48 | 0.76 | 0.45 | 0.36 | 0.28 | 0.22 | 1.87 |
| 2014 | 0.73 | 0.96 | 1.82 | 3.11 | 3.63 | 3.41 | 3.16 | 2.73 | 2.09 | 1.62 | 0.78 | 0.61 | 0.36 | 0.29 | 0.25 | 1.88 |
| 2015 | 0.90 | 1.07 | 1.95 | 3.36 | 3.78 | 3.62 | 3.08 | 2.66 | 2.29 | 1.53 | 0.79 | 0.52 | 0.35 | 0.33 | 0.24 | 1.95 |
| 2016 | 0.88 | 1.21 | 2.15 | 3.42 | 3.82 | 3.68 | 3.18 | 2.77 | 2.29 | 1.62 | 0.79 | 0.53 | 0.39 | 0.28 | 0.29 | 2.01 |
| 2017 | 0.94 | 1.29 | 2.05 | 3.59 | 4.22 | 3.93 | 3.29 | 2.85 | 2.34 | 1.64 | 0.88 | 0.49 | 0.34 | 0.30 | 0.21 | 2.08 |
| 2018 | 0.99 | 1.39 | 2.09 | 3.55 | 4.01 | 3.76 | 3.24 | 2.87 | 2.24 | 1.66 | 0.92 | 0.54 | 0.41 | 0.28 | 0.19 | 2.06 |
| 2019 | 0.99 | 1.50 | 2.38 | 3.83 | 4.22 | 3.72 | 3.31 | 2.86 | 2.43 | 1.64 | 0.95 | 0.53 | 0.41 | 0.31 | 0.21 | 2.14 |
| 2020 | 1.35 | 1.72 | 2.63 | 4.10 | 4.85 | 4.26 | 3.59 | 3.12 | 2.37 | 1.74 | 0.95 | 0.51 | 0.41 | 0.28 | 0.18 | 2.36 |
| 2021 | 1.65 | 1.74 | 2.89 | 4.19 | 4.64 | 4.17 | 3.67 | 3.23 | 2.54 | 1.75 | 1.07 | 0.58 | 0.45 | 0.28 | 0.26 | 2.43 |
| 2022 | 1.43 | 1.49 | 2.64 | 3.87 | 4.36 | 3.76 | 3.38 | 2.96 | 2.39 | 1.66 | 0.98 | 0.59 | 0.36 | 0.23 | 0.24 | 2.23 |
| Mean | 0.81 | 1.11 | 1.91 | 3.19 | 3.76 | 3.47 | 3.09 | 2.68 | 2.12 | 1.42 | 0.76 | 0.46 | 0.34 | 0.27 | 0.21 | 1.90 |

*Source*: Bern main tax records.
*Note*: Basic observational unit: household.

**Figure F.29:** Probability of receiving an inter-vivos gift by age in 2002 and 2022, Bern

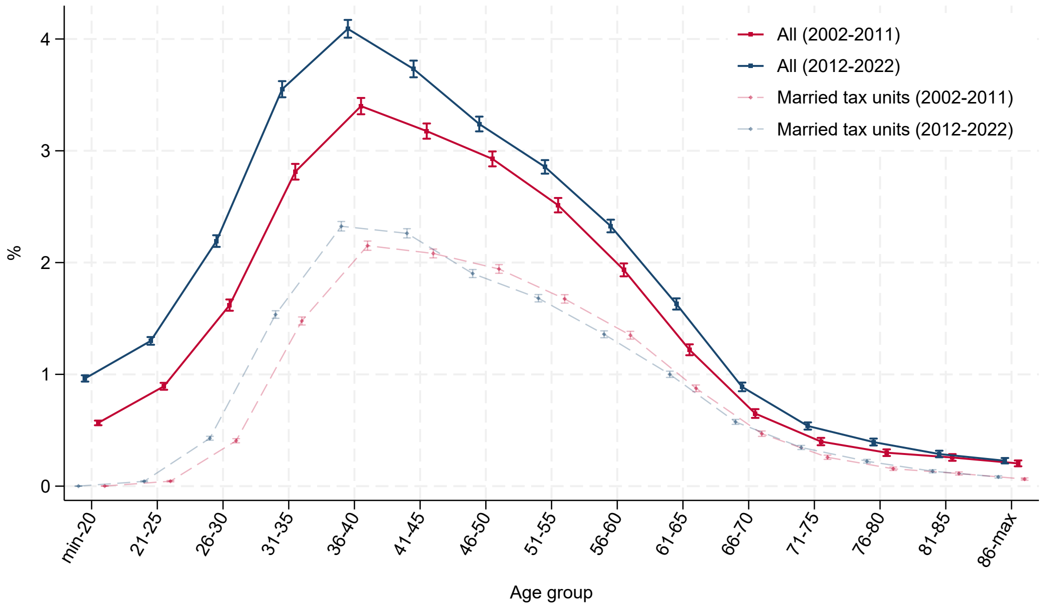

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of donees among all same-age taxpayers in the given year. Dashed lines represent the modal age.

**Figure F.30:** Share of total number of donees by age in 2002 and 2022, Bern



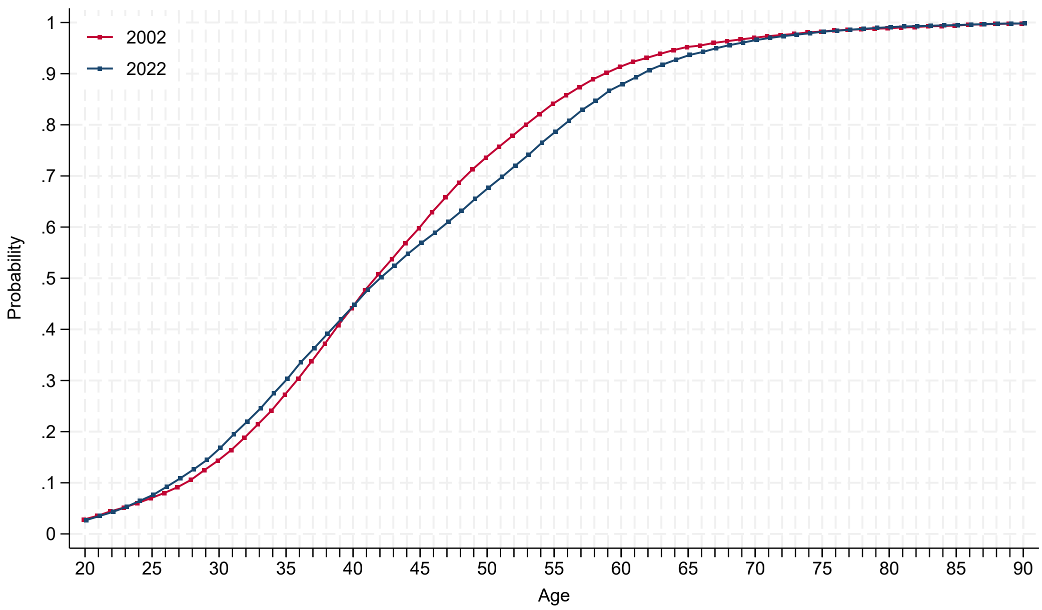

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of donees of a certain age among all donees in the given year. Dashed lines represent the median age (identical in the two sample years).

**Figure F.31:** Probability of receiving an inter-vivos gift by age group and decade, Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of donees among all same-age-group taxpayers in the given decade. 95% confidence intervals are reported.

**Figure F.32:** Cumulative probability of receiving an inter-vivos gift by age (donees only), Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. The cumulative probability is defined as the ratio of the number of inter-vivos gifts declared by donees up to a certain age in the given year to the total number of inter-vivos gifts reported by donees during the same year. 95% confidence intervals are reported.

**Table T.54:** Annual share of total inter-vivos gifts by age group, Bern

| Year | Household age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.38 | 0.88 | 2.39 | 5.03 | 64.79 | 7.54 | 5.36 | 5.98 | 3.61 | 2.15 | 0.63 | 0.63 | 0.20 | 0.15 | 0.28 |
| 2003 | 0.92 | 2.26 | 5.04 | 10.71 | 16.89 | 16.52 | 15.75 | 13.67 | 8.49 | 4.61 | 1.75 | 1.58 | 1.04 | 0.29 | 0.49 |
| 2004 | 0.66 | 2.12 | 4.75 | 11.56 | 19.44 | 14.75 | 17.06 | 10.46 | 10.20 | 4.24 | 1.56 | 1.26 | 0.76 | 0.79 | 0.40 |
| 2005 | 0.90 | 1.75 | 4.13 | 10.37 | 13.59 | 13.97 | 29.06 | 8.44 | 7.38 | 5.43 | 1.47 | 0.78 | 1.04 | 0.94 | 0.75 |
| 2006 | 0.71 | 1.53 | 5.27 | 10.00 | 16.55 | 16.05 | 15.25 | 12.31 | 7.26 | 5.29 | 2.04 | 1.28 | 0.67 | 0.98 | 4.79 |
| 2007 | 0.91 | 1.63 | 4.99 | 10.65 | 18.77 | 19.33 | 12.90 | 12.27 | 7.48 | 5.34 | 2.17 | 1.10 | 0.92 | 1.11 | 0.43 |
| 2008 | 0.82 | 1.75 | 5.30 | 10.03 | 13.73 | 15.41 | 11.39 | 10.43 | 10.49 | 13.53 | 4.77 | 0.83 | 0.73 | 0.51 | 0.27 |
| 2009 | 1.10 | 1.59 | 4.77 | 10.72 | 18.07 | 18.55 | 14.05 | 11.95 | 8.42 | 5.30 | 2.26 | 1.26 | 1.10 | 0.45 | 0.42 |
| 2010 | 0.93 | 2.20 | 5.62 | 10.78 | 16.17 | 17.49 | 14.80 | 11.47 | 10.95 | 5.07 | 2.18 | 1.01 | 0.49 | 0.63 | 0.20 |
| 2011 | 0.74 | 2.75 | 4.72 | 7.09 | 11.04 | 12.14 | 27.73 | 21.33 | 5.18 | 3.44 | 1.69 | 0.56 | 1.09 | 0.27 | 0.23 |
| 2012 | 1.16 | 2.18 | 4.19 | 21.25 | 12.46 | 13.37 | 12.52 | 11.89 | 10.51 | 4.62 | 2.73 | 1.08 | 1.08 | 0.55 | 0.43 |
| 2013 | 0.87 | 2.40 | 5.23 | 11.92 | 14.26 | 15.07 | 12.63 | 14.34 | 10.83 | 6.36 | 2.69 | 1.08 | 0.92 | 0.65 | 0.76 |
| 2014 | 1.52 | 1.76 | 5.08 | 9.94 | 12.70 | 12.18 | 15.07 | 10.94 | 13.84 | 5.99 | 3.14 | 2.51 | 0.68 | 3.58 | 1.08 |
| 2015 | 0.93 | 2.00 | 5.43 | 14.53 | 17.22 | 13.11 | 12.24 | 11.17 | 11.37 | 5.56 | 3.18 | 1.08 | 0.98 | 0.65 | 0.56 |
| 2016 | 1.02 | 2.65 | 6.24 | 12.94 | 15.34 | 11.96 | 13.51 | 11.41 | 9.77 | 6.24 | 4.81 | 1.62 | 0.67 | 0.80 | 1.02 |
| 2017 | 4.39 | 1.96 | 5.58 | 11.61 | 24.88 | 12.19 | 9.70 | 11.43 | 7.95 | 5.20 | 2.11 | 1.17 | 0.96 | 0.52 | 0.33 |
| 2018 | 0.75 | 3.55 | 6.48 | 12.32 | 14.27 | 12.75 | 14.21 | 11.39 | 11.01 | 5.45 | 2.77 | 1.59 | 1.93 | 1.19 | 0.34 |
| 2019 | 0.89 | 2.36 | 6.27 | 14.04 | 13.83 | 14.92 | 11.17 | 11.49 | 9.16 | 6.09 | 3.33 | 1.61 | 0.64 | 3.74 | 0.46 |
| 2020 | 0.76 | 1.79 | 6.10 | 12.39 | 14.36 | 12.93 | 11.07 | 12.72 | 17.75 | 4.34 | 1.90 | 1.80 | 1.33 | 0.47 | 0.30 |
| 2021 | 0.68 | 1.82 | 5.78 | 13.15 | 14.66 | 14.44 | 15.34 | 9.86 | 10.36 | 5.51 | 3.13 | 2.64 | 1.93 | 0.32 | 0.39 |
| 2022 | 0.58 | 2.08 | 10.94 | 12.24 | 14.32 | 11.81 | 11.48 | 11.61 | 8.57 | 5.57 | 7.60 | 2.04 | 0.53 | 0.35 | 0.27 |
| Mean | 1.03 | 2.05 | 5.44 | 11.58 | 17.97 | 14.12 | 14.39 | 11.74 | 9.55 | 5.49 | 2.76 | 1.36 | 0.94 | 0.90 | 0.68 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the annual percentage share of total gifts declared by donees, received by each age group.

**Figure F.33:** Share of total inter-vivos gifts by age in 2002 and 2022, Bern

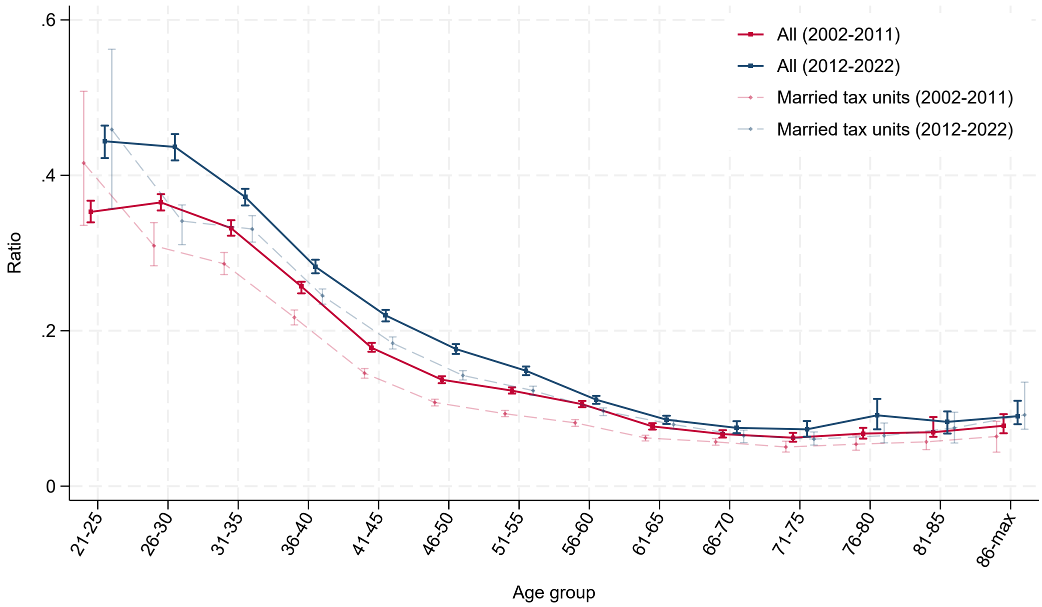

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the share of the total value of inter-vivos gifts that accrues to heirs of a certain age in a given year. Dashed lines represent the median age. We use data for 2002-2003 and 2021-2022 for this specific example, instead of 2002 and 2022, and we omit the 0.01% largest values, because outlier gifts make it difficult to visualize regularities of the age distribution otherwise.

**Table T.55:** Annual share of total inter-vivos gifts by age group, Bern (equivalence version)

| Year | Household age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.29 | 0.78 | 2.44 | 5.30 | 67.13 | 6.61 | 5.49 | 5.26 | 3.29 | 1.80 | 0.61 | 0.46 | 0.21 | 0.12 | 0.21 |
| 2003 | 0.77 | 2.05 | 5.73 | 11.78 | 17.70 | 16.11 | 16.78 | 12.29 | 8.40 | 4.31 | 1.41 | 1.28 | 0.74 | 0.23 | 0.41 |
| 2004 | 0.54 | 1.87 | 4.95 | 12.82 | 20.29 | 17.37 | 14.40 | 10.90 | 8.53 | 4.27 | 1.26 | 1.22 | 0.63 | 0.62 | 0.34 |
| 2005 | 0.73 | 1.59 | 4.58 | 10.89 | 13.54 | 15.30 | 28.87 | 8.03 | 7.33 | 4.64 | 1.32 | 0.69 | 1.03 | 0.95 | 0.49 |
| 2006 | 0.59 | 1.43 | 5.43 | 10.90 | 16.94 | 16.38 | 15.20 | 12.54 | 7.10 | 3.99 | 2.13 | 1.02 | 0.54 | 3.16 | 2.65 |
| 2007 | 0.77 | 1.58 | 5.21 | 11.82 | 19.26 | 19.51 | 12.80 | 11.90 | 7.41 | 4.74 | 1.90 | 0.98 | 0.78 | 0.97 | 0.36 |
| 2008 | 0.68 | 1.64 | 5.59 | 10.92 | 13.60 | 14.99 | 12.99 | 9.81 | 10.12 | 13.57 | 4.08 | 0.76 | 0.56 | 0.46 | 0.23 |
| 2009 | 0.92 | 1.42 | 5.37 | 12.28 | 18.55 | 19.09 | 13.35 | 11.09 | 8.15 | 4.72 | 2.14 | 1.32 | 0.84 | 0.39 | 0.38 |
| 2010 | 0.77 | 2.10 | 5.75 | 11.87 | 17.13 | 17.69 | 14.66 | 11.09 | 10.42 | 4.48 | 2.02 | 0.85 | 0.42 | 0.55 | 0.19 |
| 2011 | 0.61 | 2.28 | 4.14 | 7.52 | 11.69 | 12.17 | 34.85 | 14.97 | 5.21 | 3.03 | 1.50 | 0.91 | 0.64 | 0.25 | 0.21 |
| 2012 | 0.99 | 1.99 | 4.66 | 20.88 | 13.51 | 13.56 | 12.29 | 12.42 | 9.73 | 4.67 | 2.41 | 1.06 | 0.99 | 0.43 | 0.41 |
| 2013 | 0.73 | 2.26 | 5.41 | 13.29 | 15.26 | 14.70 | 13.19 | 13.86 | 10.11 | 5.71 | 2.44 | 0.92 | 0.70 | 0.87 | 0.54 |
| 2014 | 1.27 | 1.58 | 5.35 | 10.75 | 12.97 | 12.66 | 14.94 | 13.88 | 11.25 | 5.89 | 2.71 | 2.21 | 0.56 | 3.15 | 0.83 |
| 2015 | 0.80 | 1.81 | 6.42 | 15.69 | 17.37 | 12.52 | 12.93 | 11.06 | 10.33 | 5.05 | 2.98 | 1.15 | 0.85 | 0.52 | 0.51 |
| 2016 | 0.86 | 2.36 | 6.58 | 13.87 | 16.01 | 11.88 | 13.49 | 11.87 | 9.24 | 5.90 | 4.33 | 1.30 | 0.56 | 0.79 | 0.94 |
| 2017 | 3.66 | 1.68 | 6.01 | 12.65 | 26.26 | 11.96 | 10.40 | 10.99 | 7.07 | 4.84 | 2.04 | 0.92 | 0.84 | 0.41 | 0.26 |
| 2018 | 0.64 | 3.18 | 7.08 | 13.16 | 14.80 | 13.15 | 13.55 | 11.94 | 10.15 | 5.01 | 2.61 | 2.16 | 1.28 | 0.96 | 0.36 |
| 2019 | 0.75 | 2.19 | 6.50 | 14.52 | 14.86 | 14.84 | 11.50 | 10.82 | 9.23 | 5.55 | 2.82 | 3.04 | 0.76 | 2.21 | 0.39 |
| 2020 | 0.64 | 1.58 | 6.02 | 13.39 | 14.70 | 13.12 | 11.76 | 11.41 | 18.25 | 4.01 | 1.75 | 1.35 | 1.34 | 0.37 | 0.29 |
| 2021 | 0.57 | 1.63 | 5.93 | 13.63 | 15.18 | 16.19 | 14.76 | 9.59 | 9.97 | 5.34 | 2.66 | 2.28 | 1.64 | 0.30 | 0.34 |
| 2022 | 0.49 | 1.84 | 10.28 | 13.54 | 14.76 | 12.33 | 11.28 | 11.38 | 8.98 | 4.96 | 5.75 | 3.45 | 0.44 | 0.31 | 0.22 |
| Mean | 0.86 | 1.85 | 5.69 | 12.45 | 18.64 | 14.39 | 14.74 | 11.29 | 9.06 | 5.07 | 2.42 | 1.40 | 0.78 | 0.86 | 0.50 |

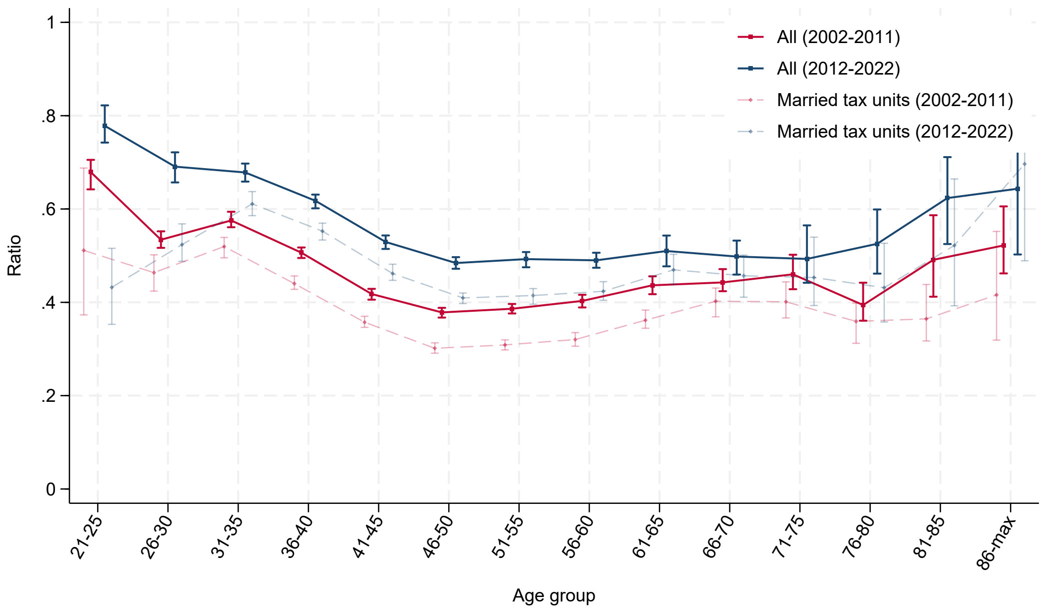
*Source*: Bern main tax records.
*Notes*: Basic observational unit: household in equivalence terms. This table presents the annual percentage share of total gifts in CHF value declared by donees, received by each age group.

**Figure F.34:** Gifts-wealth ratio by age group and decade, Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph displays median ratio of inter-vivos gifts received to wealth for all tax units in a given age group and decade. 95% confidence intervals are reported.

**Figure F.35:** Gifts-income ratio by age group and decade, Bern




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph displays median ratio of inter-vivos gifts received to wealth for all tax units in a given age group and decade. 95% confidence intervals are reported.

**Table T.56:** Probability of being a inter-vivos donor by age group and year in percent, Bern

| Year | Household age group | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max | All sample |
| 2002 | 0.05 | 0.14 | 0.13 | 0.17 | 0.18 | 0.16 | 0.28 | 0.47 | 1.08 | 1.99 | 2.64 | 2.69 | 2.78 | 2.69 | 2.45 | 0.88 |
| 2003 | 0.05 | 0.15 | 0.25 | 0.19 | 0.18 | 0.19 | 0.28 | 0.53 | 1.15 | 2.09 | 2.82 | 2.80 | 2.60 | 2.75 | 2.37 | 0.92 |
| 2004 | 0.04 | 0.10 | 0.16 | 0.14 | 0.15 | 0.12 | 0.26 | 0.48 | 1.03 | 2.02 | 2.75 | 2.58 | 2.69 | 2.67 | 2.66 | 0.87 |
| 2005 | 0.04 | 0.07 | 0.13 | 0.11 | 0.14 | 0.15 | 0.26 | 0.43 | 0.87 | 1.85 | 2.35 | 2.26 | 2.30 | 2.27 | 2.01 | 0.76 |
| 2006 | 0.03 | 0.09 | 0.11 | 0.11 | 0.14 | 0.16 | 0.25 | 0.48 | 1.10 | 2.36 | 3.01 | 2.95 | 3.00 | 2.98 | 2.83 | 0.97 |
| 2007 | 0.04 | 0.07 | 0.11 | 0.13 | 0.13 | 0.15 | 0.24 | 0.46 | 1.04 | 2.20 | 2.80 | 2.77 | 2.81 | 2.87 | 2.69 | 0.92 |
| 2008 | 0.03 | 0.07 | 0.08 | 0.12 | 0.13 | 0.15 | 0.27 | 0.56 | 1.00 | 2.08 | 2.82 | 2.82 | 2.85 | 2.75 | 2.61 | 0.92 |
| 2009 | 0.02 | 0.06 | 0.09 | 0.10 | 0.12 | 0.13 | 0.25 | 0.51 | 0.97 | 2.14 | 2.85 | 2.79 | 2.76 | 2.87 | 2.45 | 0.92 |
| 2010 | 0.02 | 0.06 | 0.05 | 0.14 | 0.09 | 0.14 | 0.26 | 0.53 | 1.00 | 2.09 | 2.77 | 2.87 | 2.82 | 2.74 | 2.69 | 0.93 |
| 2011 | 0.03 | 0.06 | 0.08 | 0.13 | 0.15 | 0.15 | 0.28 | 0.56 | 1.27 | 2.68 | 3.63 | 3.57 | 3.47 | 3.74 | 3.42 | 1.18 |
| 2012 | 0.01 | 0.06 | 0.06 | 0.10 | 0.12 | 0.14 | 0.22 | 0.54 | 1.02 | 2.06 | 2.65 | 2.62 | 2.74 | 3.08 | 2.95 | 0.94 |
| 2013 | 0.02 | 0.05 | 0.09 | 0.10 | 0.13 | 0.14 | 0.23 | 0.54 | 1.04 | 2.22 | 2.97 | 2.73 | 2.85 | 3.01 | 2.84 | 0.99 |
| 2014 | 0.02 | 0.04 | 0.11 | 0.09 | 0.10 | 0.17 | 0.21 | 0.48 | 1.05 | 2.09 | 2.96 | 2.94 | 2.75 | 3.16 | 3.01 | 1.00 |
| 2015 | 0.01 | 0.03 | 0.08 | 0.12 | 0.11 | 0.16 | 0.29 | 0.52 | 1.18 | 2.16 | 3.04 | 2.90 | 2.93 | 3.30 | 3.10 | 1.06 |
| 2016 | 0.01 | 0.06 | 0.09 | 0.12 | 0.12 | 0.13 | 0.26 | 0.59 | 1.03 | 2.31 | 3.14 | 2.95 | 2.96 | 3.03 | 3.03 | 1.07 |
| 2017 | 0.01 | 0.04 | 0.06 | 0.11 | 0.12 | 0.11 | 0.27 | 0.56 | 1.09 | 2.28 | 3.17 | 3.26 | 3.07 | 3.29 | 3.09 | 1.11 |
| 2018 | 0.02 | 0.04 | 0.08 | 0.10 | 0.10 | 0.14 | 0.22 | 0.48 | 1.06 | 2.17 | 3.20 | 3.11 | 3.02 | 3.13 | 3.08 | 1.09 |
| 2019 | 0.01 | 0.05 | 0.07 | 0.09 | 0.11 | 0.15 | 0.22 | 0.54 | 1.15 | 2.26 | 3.19 | 3.16 | 3.04 | 3.17 | 3.04 | 1.13 |
| 2020 | 0.02 | 0.06 | 0.10 | 0.10 | 0.12 | 0.16 | 0.28 | 0.57 | 1.15 | 2.49 | 3.52 | 3.33 | 3.13 | 3.31 | 3.18 | 1.23 |
| 2021 | 0.01 | 0.07 | 0.09 | 0.13 | 0.13 | 0.17 | 0.28 | 0.56 | 1.24 | 2.47 | 3.24 | 3.43 | 3.13 | 3.32 | 3.16 | 1.26 |
| 2022 | 0.03 | 0.05 | 0.07 | 0.12 | 0.16 | 0.16 | 0.31 | 0.49 | 1.11 | 2.10 | 3.04 | 3.05 | 2.97 | 3.11 | 3.07 | 1.17 |
| Mean | 0.02 | 0.07 | 0.10 | 0.12 | 0.13 | 0.15 | 0.26 | 0.52 | 1.08 | 2.20 | 2.98 | 2.93 | 2.89 | 3.01 | 2.84 | 1.02 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the share (in percent) of households that declared having made a gift at the given year.

**Table T.57:** Annual share of total inter-vivos donors by age group in percent, Bern

| Year | Household age group | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.52 | 1.35 | 1.18 | 1.59 | 1.75 | 1.47 | 2.41 | 4.02 | 8.59 | 12.07 | 15.06 | 14.62 | 14.40 | 11.22 | 9.74 |
| 2003 | 0.53 | 1.44 | 2.10 | 1.67 | 1.69 | 1.72 | 2.39 | 4.34 | 8.86 | 12.61 | 15.25 | 14.58 | 12.78 | 11.10 | 8.94 |
| 2004 | 0.39 | 0.97 | 1.34 | 1.26 | 1.52 | 1.16 | 2.31 | 4.04 | 8.50 | 13.33 | 15.46 | 13.98 | 13.69 | 11.52 | 10.51 |
| 2005 | 0.43 | 0.81 | 1.24 | 1.08 | 1.54 | 1.67 | 2.71 | 4.18 | 8.31 | 14.74 | 15.15 | 14.04 | 13.43 | 11.45 | 9.21 |
| 2006 | 0.33 | 0.79 | 0.86 | 0.82 | 1.19 | 1.46 | 2.12 | 3.65 | 8.22 | 15.45 | 15.18 | 14.27 | 13.57 | 11.62 | 10.47 |
| 2007 | 0.40 | 0.68 | 0.88 | 0.95 | 1.14 | 1.41 | 2.12 | 3.72 | 8.04 | 15.70 | 15.13 | 14.07 | 13.23 | 11.69 | 10.84 |
| 2008 | 0.31 | 0.69 | 0.65 | 0.87 | 1.11 | 1.40 | 2.40 | 4.55 | 7.65 | 15.07 | 15.85 | 14.18 | 13.42 | 11.13 | 10.71 |
| 2009 | 0.24 | 0.60 | 0.72 | 0.72 | 0.98 | 1.25 | 2.33 | 4.27 | 7.40 | 15.92 | 16.71 | 13.95 | 13.02 | 11.61 | 10.27 |
| 2010 | 0.16 | 0.55 | 0.44 | 1.01 | 0.73 | 1.27 | 2.44 | 4.44 | 7.50 | 15.35 | 16.88 | 14.05 | 13.02 | 10.91 | 11.25 |
| 2011 | 0.22 | 0.45 | 0.50 | 0.73 | 0.87 | 1.02 | 2.04 | 3.73 | 7.51 | 15.50 | 18.21 | 13.66 | 12.48 | 11.65 | 11.43 |
| 2012 | 0.09 | 0.58 | 0.46 | 0.77 | 0.89 | 1.20 | 2.05 | 4.54 | 7.77 | 14.74 | 17.27 | 12.80 | 12.31 | 11.95 | 12.58 |
| 2013 | 0.13 | 0.40 | 0.68 | 0.73 | 0.86 | 1.12 | 2.06 | 4.45 | 7.64 | 15.00 | 18.78 | 13.31 | 12.08 | 11.14 | 11.64 |
| 2014 | 0.14 | 0.35 | 0.87 | 0.68 | 0.65 | 1.30 | 1.82 | 3.93 | 7.71 | 13.79 | 18.85 | 14.78 | 11.42 | 11.48 | 12.23 |
| 2015 | 0.10 | 0.27 | 0.61 | 0.82 | 0.70 | 1.08 | 2.27 | 4.13 | 8.42 | 13.57 | 18.40 | 14.51 | 11.58 | 11.34 | 12.17 |
| 2016 | 0.06 | 0.43 | 0.63 | 0.84 | 0.75 | 0.85 | 1.97 | 4.73 | 7.36 | 14.46 | 18.90 | 15.32 | 11.59 | 10.29 | 11.81 |
| 2017 | 0.06 | 0.27 | 0.45 | 0.74 | 0.74 | 0.70 | 1.95 | 4.33 | 7.56 | 14.01 | 18.11 | 16.89 | 11.82 | 10.71 | 11.67 |
| 2018 | 0.10 | 0.29 | 0.56 | 0.67 | 0.67 | 0.87 | 1.58 | 3.75 | 7.70 | 13.75 | 18.50 | 16.77 | 12.41 | 10.38 | 12.01 |
| 2019 | 0.07 | 0.33 | 0.47 | 0.62 | 0.67 | 0.89 | 1.46 | 4.11 | 8.28 | 14.15 | 17.70 | 16.89 | 12.60 | 10.18 | 11.58 |
| 2020 | 0.11 | 0.34 | 0.63 | 0.61 | 0.70 | 0.90 | 1.68 | 3.91 | 7.85 | 14.74 | 18.15 | 16.50 | 12.63 | 9.90 | 11.34 |
| 2021 | 0.05 | 0.43 | 0.59 | 0.80 | 0.74 | 0.95 | 1.64 | 3.74 | 8.47 | 14.73 | 16.68 | 16.96 | 13.15 | 9.92 | 11.15 |
| 2022 | 0.12 | 0.29 | 0.48 | 0.80 | 0.99 | 1.00 | 1.89 | 3.44 | 8.17 | 13.67 | 17.22 | 16.02 | 13.89 | 10.25 | 11.75 |
| Mean | 0.22 | 0.59 | 0.78 | 0.90 | 0.99 | 1.18 | 2.08 | 4.09 | 7.98 | 14.40 | 17.02 | 14.86 | 12.79 | 11.02 | 11.11 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the distribution of donors by age group.

**Table T.58:** Share of inter-vivos gifts by age group and year in percent of CHF, Bern

| Year | Household age group | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.01 | 0.03 | 0.12 | 0.12 | 0.22 | 0.24 | 0.92 | 1.81 | 5.75 | 10.20 | 13.01 | 12.66 | 13.54 | 13.94 | 27.43 |
| 2003 | 0.01 | 0.05 | 0.08 | 0.09 | 0.27 | 0.67 | 4.31 | 2.11 | 5.29 | 13.34 | 15.04 | 15.14 | 14.71 | 14.91 | 13.99 |
| 2004 | 0.00 | 0.03 | 0.07 | 0.09 | 0.13 | 0.12 | 0.36 | 1.01 | 3.40 | 7.31 | 7.21 | 8.15 | 56.93 | 7.15 | 8.04 |
| 2005 | 0.01 | 0.04 | 0.12 | 0.12 | 0.28 | 0.37 | 0.90 | 1.55 | 5.67 | 9.82 | 12.97 | 12.89 | 14.96 | 30.21 | 10.08 |
| 2006 | 0.01 | 0.01 | 0.03 | 0.08 | 0.17 | 0.16 | 0.77 | 1.93 | 4.94 | 13.13 | 13.14 | 16.99 | 19.84 | 14.22 | 14.58 |
| 2007 | 0.01 | 0.02 | 0.12 | 0.29 | 0.20 | 0.31 | 0.48 | 0.98 | 4.69 | 12.15 | 15.29 | 25.60 | 15.05 | 12.06 | 12.76 |
| 2008 | 0.01 | 0.04 | 0.04 | 0.20 | 0.22 | 0.47 | 0.51 | 1.91 | 4.72 | 18.10 | 10.81 | 18.20 | 14.08 | 13.46 | 17.22 |
| 2009 | 0.00 | 0.03 | 0.05 | 0.13 | 0.14 | 0.31 | 0.58 | 1.26 | 3.33 | 11.46 | 11.20 | 9.05 | 12.34 | 40.11 | 10.01 |
| 2010 | 0.01 | 0.03 | 0.05 | 0.42 | 0.20 | 0.50 | 1.00 | 2.18 | 6.74 | 14.06 | 17.01 | 16.27 | 13.94 | 14.77 | 12.85 |
| 2011 | 0.04 | 0.01 | 0.01 | 0.02 | 0.12 | 0.09 | 0.36 | 1.10 | 3.22 | 9.11 | 12.37 | 12.45 | 10.58 | 33.15 | 17.36 |
| 2012 | 0.00 | 0.03 | 0.05 | 0.14 | 0.26 | 0.61 | 0.81 | 2.59 | 5.54 | 12.23 | 15.19 | 16.25 | 15.84 | 15.72 | 14.72 |
| 2013 | 0.00 | 0.02 | 0.05 | 0.20 | 0.23 | 0.35 | 0.89 | 2.40 | 4.01 | 18.01 | 18.60 | 12.25 | 11.37 | 16.12 | 15.50 |
| 2014 | 0.01 | 0.04 | 0.21 | 0.15 | 0.19 | 1.32 | 1.46 | 1.79 | 4.06 | 11.06 | 19.15 | 15.70 | 17.08 | 11.55 | 16.23 |
| 2015 | 0.01 | 0.01 | 0.09 | 0.22 | 0.09 | 0.19 | 0.67 | 1.42 | 4.65 | 9.68 | 16.59 | 22.22 | 8.16 | 15.08 | 20.93 |
| 2016 | 0.00 | 0.06 | 0.14 | 0.15 | 0.18 | 0.66 | 0.68 | 2.06 | 5.47 | 12.48 | 22.32 | 14.07 | 12.73 | 11.77 | 17.22 |
| 2017 | 0.00 | 0.27 | 0.11 | 0.14 | 0.25 | 0.41 | 0.63 | 1.66 | 4.99 | 10.28 | 16.06 | 26.14 | 11.17 | 11.89 | 16.01 |
| 2018 | 0.04 | 0.04 | 0.06 | 0.15 | 0.28 | 0.34 | 2.30 | 2.22 | 7.44 | 11.25 | 17.31 | 15.74 | 17.37 | 11.03 | 14.42 |
| 2019 | 0.02 | 0.02 | 0.05 | 0.08 | 0.22 | 0.39 | 0.27 | 2.14 | 5.11 | 10.30 | 18.21 | 16.86 | 13.25 | 15.83 | 17.26 |
| 2020 | 0.01 | 0.03 | 0.08 | 7.43 | 0.21 | 0.25 | 0.49 | 1.24 | 3.85 | 13.90 | 17.01 | 15.81 | 15.82 | 10.98 | 12.90 |
| 2021 | 0.01 | 0.06 | 0.11 | 0.27 | 0.41 | 0.14 | 0.55 | 1.82 | 4.16 | 10.73 | 17.50 | 16.99 | 15.72 | 11.90 | 19.63 |
| 2022 | 0.02 | 0.04 | 0.12 | 0.30 | 0.24 | 0.24 | 1.06 | 1.21 | 5.07 | 10.25 | 14.17 | 14.07 | 28.96 | 9.23 | 15.03 |
| Mean | 0.01 | 0.04 | 0.08 | 0.51 | 0.21 | 0.39 | 0.95 | 1.73 | 4.86 | 11.85 | 15.24 | 15.88 | 16.83 | 15.96 | 15.44 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table presents the distribution of gifts in CHF by donor household age group.

**Table T.59:** Share in percent of CHF of all gifts made by donors' previous year's wealth category

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2003 | 2.04 | 0.66 | 1.42 | 19.16 | 18.48 | 28.63 | 9.10 | 19.32 | 1.19 |
| 2004 | 0.71 | 0.36 | 0.76 | 10.77 | 11.17 | 16.68 | 3.62 | 4.79 | 51.14 |
| 2005 | 1.26 | 0.72 | 1.39 | 19.19 | 18.79 | 24.87 | 5.83 | 4.80 | 23.15 |
| 2006 | 0.78 | 0.48 | 0.73 | 12.55 | 15.18 | 37.44 | 10.31 | 17.89 | 4.64 |
| 2007 | 0.96 | 0.62 | 0.92 | 13.17 | 14.56 | 30.13 | 12.89 | 13.07 | 13.68 |
| 2008 | 0.96 | 0.51 | 1.06 | 14.24 | 14.36 | 29.84 | 7.59 | 12.49 | 18.96 |
| 2009 | 0.85 | 0.46 | 0.91 | 12.53 | 11.83 | 24.26 | 6.82 | 7.37 | 34.97 |
| 2010 | 1.04 | 0.52 | 0.93 | 14.89 | 16.43 | 32.19 | 9.93 | 16.07 | 8.01 |
| 2011 | 0.40 | 0.11 | 0.18 | 2.57 | 3.56 | 18.59 | 12.74 | 20.46 | 41.38 |
| 2012 | 2.04 | 0.76 | 1.36 | 19.38 | 21.39 | 34.33 | 7.28 | 10.20 | 3.26 |
| 2013 | 1.70 | 0.76 | 1.27 | 15.85 | 18.35 | 35.85 | 6.87 | 8.91 | 10.45 |
| 2014 | 1.55 | 0.66 | 1.12 | 15.52 | 17.88 | 30.94 | 8.27 | 10.52 | 13.53 |
| 2015 | 1.61 | 0.50 | 0.89 | 12.21 | 14.80 | 34.42 | 9.06 | 8.60 | 17.91 |
| 2016 | 2.07 | 0.70 | 0.98 | 14.52 | 18.23 | 37.29 | 6.89 | 13.86 | 5.47 |
| 2017 | 1.47 | 0.89 | 1.05 | 13.39 | 16.47 | 31.72 | 9.50 | 14.06 | 11.45 |
| 2018 | 1.67 | 0.77 | 1.13 | 14.91 | 17.99 | 35.46 | 8.40 | 10.40 | 9.27 |
| 2019 | 8.07 | 0.60 | 1.02 | 11.24 | 14.38 | 28.12 | 9.02 | 13.48 | 14.08 |
| 2020 | 9.76 | 0.81 | 1.24 | 12.02 | 13.97 | 30.44 | 9.80 | 17.20 | 4.77 |
| 2021 | 1.25 | 0.53 | 0.92 | 9.75 | 11.91 | 31.41 | 11.21 | 16.11 | 16.91 |
| 2022 | 1.28 | 0.55 | 0.86 | 8.38 | 11.77 | 30.75 | 10.78 | 20.79 | 14.85 |
| Mean | 2.07 | 0.60 | 1.01 | 13.31 | 15.08 | 30.17 | 8.80 | 13.02 | 15.95 |

*Source*: Bern main tax records. Basic observational unit: household.
*Notes*: This table reports the distribution in percent of the annual total (in CHF) of gifts made by donor wealth category (previous year).

**Table T.60:** Share of gifts made in percent of pre-gift wealth (donors only), by nominal wealth bracket, Bern

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 | All gifts |
|---|---|---|---|---|---|---|---|---|---|---|
| 2003 | 50.87 | 18.19 | 26.80 | 15.30 | 9.27 | 5.36 | 2.82 | 1.74 | 0.34 | 10.26 |
| 2004 | 71.90 | 31.77 | 25.20 | 14.34 | 8.92 | 4.83 | 2.12 | 1.43 | 0.51 | 9.93 |
| 2005 | 40.76 | 24.85 | 22.00 | 13.89 | 8.28 | 3.75 | 1.07 | 0.97 | 0.30 | 8.81 |
| 2006 | 76.03 | 28.28 | 27.30 | 14.09 | 8.62 | 5.97 | 2.58 | 3.15 | 1.57 | 9.12 |
| 2007 | 108.67 | 31.76 | 22.72 | 13.57 | 7.68 | 4.54 | 2.92 | 1.43 | 0.64 | 8.33 |
| 2008 | 77.67 | 31.50 | 25.19 | 12.74 | 7.65 | 4.82 | 2.32 | 1.55 | 1.43 | 8.23 |
| 2009 | 84.95 | 32.74 | 25.75 | 12.43 | 6.71 | 4.23 | 1.45 | 1.29 | 0.75 | 8.07 |
| 2010 | 107.69 | 30.15 | 22.44 | 11.42 | 6.92 | 4.30 | 1.64 | 1.41 | 0.37 | 7.75 |
| 2011 | 67.57 | 36.31 | 22.46 | 11.10 | 7.77 | 8.12 | 10.71 | 8.09 | 10.55 | 9.74 |
| 2012 | 69.71 | 30.35 | 25.48 | 11.38 | 6.30 | 3.31 | 1.13 | 0.70 | 0.47 | 6.98 |
| 2013 | 102.84 | 41.13 | 25.44 | 11.75 | 5.68 | 3.51 | 1.34 | 0.81 | 0.83 | 6.83 |
| 2014 | 79.15 | 38.27 | 25.29 | 11.11 | 6.16 | 3.25 | 1.14 | 0.69 | 0.64 | 6.51 |
| 2015 | 118.26 | 36.31 | 22.79 | 10.48 | 5.71 | 3.35 | 1.64 | 0.66 | 0.67 | 6.38 |
| 2016 | 147.50 | 42.69 | 23.41 | 11.19 | 6.08 | 3.28 | 1.23 | 0.70 | 0.13 | 6.32 |
| 2017 | 115.36 | 49.70 | 23.18 | 10.39 | 6.19 | 3.38 | 1.42 | 0.92 | 0.71 | 6.39 |
| 2018 | 160.17 | 48.36 | 25.64 | 10.18 | 5.74 | 3.22 | 1.16 | 0.72 | 0.49 | 5.82 |
| 2019 | 79.24 | 36.58 | 22.10 | 10.62 | 5.67 | 3.23 | 1.34 | 1.09 | 0.54 | 6.07 |
| 2020 | 157.49 | 66.32 | 27.16 | 11.05 | 5.61 | 3.31 | 1.06 | 0.97 | 0.43 | 6.11 |
| 2021 | 216.64 | 40.71 | 25.37 | 11.17 | 5.75 | 3.23 | 1.45 | 1.06 | 0.62 | 5.76 |
| 2022 | 177.09 | 42.15 | 27.32 | 9.97 | 5.92 | 2.95 | 1.29 | 0.91 | 0.23 | 5.43 |
| Mean | 105.48 | 36.91 | 24.65 | 11.91 | 6.83 | 4.10 | 2.09 | 1.51 | 1.11 | 7.44 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports median shares of gifts made in percent of pre-gift nominal wealth by pre-gift nominal wealth bracket, considering only inviduals who declared making a gift.

**Table T.61:** Share of gifts made in percent of pre-gift wealth (donors only), by age group, Bern

| Year | Household age group | | | | | | | | | | | | | | | All |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max | gifts |
| 2003 | 3.71 | 7.13 | 6.27 | 5.18 | 10.81 | 9.23 | 8.71 | 8.09 | 8.02 | 10.11 | 9.83 | 10.44 | 10.53 | 12.66 | 13.82 | 10.26 |
| 2004 | 33.65 | 11.23 | 11.32 | 13.99 | 5.31 | 6.38 | 9.68 | 6.40 | 7.78 | 8.84 | 9.42 | 9.65 | 11.37 | 10.84 | 13.46 | 9.93 |
| 2005 | 6.32 | 6.01 | 6.15 | 9.75 | 11.65 | 10.65 | 9.97 | 4.91 | 7.87 | 7.67 | 7.83 | 9.57 | 10.09 | 10.55 | 10.78 | 8.81 |
| 2006 | 11.69 | 5.70 | 7.43 | 4.05 | 7.19 | 4.80 | 8.18 | 6.59 | 8.82 | 8.82 | 8.15 | 9.87 | 9.40 | 10.68 | 12.44 | 9.12 |
| 2007 | 28.29 | 7.16 | 7.92 | 6.64 | 13.25 | 5.72 | 8.06 | 5.35 | 6.74 | 7.96 | 8.68 | 8.40 | 8.59 | 8.60 | 10.32 | 8.33 |
| 2008 | 38.91 | 8.18 | 34.66 | 26.67 | 7.86 | 7.31 | 5.78 | 5.75 | 7.37 | 7.53 | 7.05 | 8.47 | 8.83 | 8.94 | 11.31 | 8.23 |
| 2009 | 18.11 | 9.63 | 6.67 | 13.73 | 6.98 | 12.50 | 5.95 | 5.54 | 6.51 | 8.50 | 7.36 | 7.55 | 8.34 | 8.74 | 11.35 | 8.07 |
| 2010 | 94.49 | 11.97 | 18.86 | 12.10 | 9.13 | 6.04 | 7.14 | 5.69 | 5.77 | 8.22 | 6.95 | 7.71 | 8.33 | 8.93 | 8.83 | 7.75 |
| 2011 | 11.85 | 16.18 | 34.86 | 27.12 | 8.62 | 7.54 | 5.04 | 5.24 | 8.09 | 10.24 | 8.73 | 9.80 | 9.59 | 10.88 | 13.02 | 9.74 |
| 2012 | 51.94 | 5.78 | 11.08 | 9.77 | 14.97 | 6.37 | 6.26 | 5.67 | 5.77 | 6.53 | 6.16 | 6.58 | 7.74 | 10.31 | 8.76 | 6.98 |
| 2013 | 7.78 | 7.23 | 16.08 | 15.45 | 13.12 | 8.30 | 6.84 | 5.32 | 6.27 | 7.55 | 5.67 | 5.76 | 6.89 | 8.65 | 7.96 | 6.83 |
| 2014 | 19.43 | 21.40 | 12.92 | 10.20 | 3.99 | 7.22 | 6.66 | 4.91 | 5.39 | 6.83 | 5.68 | 5.96 | 6.91 | 6.88 | 8.01 | 6.51 |
| 2015 | 32.61 | 7.85 | 18.35 | 15.34 | 5.01 | 6.75 | 6.49 | 4.84 | 6.94 | 6.64 | 6.59 | 5.27 | 6.05 | 6.97 | 6.94 | 6.38 |
| 2016 | 35.82 | 18.52 | 18.07 | 9.96 | 4.31 | 11.96 | 5.18 | 4.76 | 6.06 | 6.58 | 6.30 | 5.19 | 5.66 | 6.49 | 9.39 | 6.32 |
| 2017 | 45.93 | 137.79 | 12.02 | 13.24 | 10.13 | 10.79 | 4.63 | 5.79 | 6.44 | 8.29 | 5.85 | 5.14 | 5.86 | 6.76 | 7.66 | 6.39 |
| 2018 | 54.41 | 18.11 | 19.34 | 11.81 | 7.31 | 5.37 | 4.45 | 5.50 | 5.38 | 7.12 | 5.41 | 4.80 | 4.70 | 6.97 | 7.72 | 5.82 |
| 2019 | 23.93 | 11.22 | 8.40 | 19.95 | 8.44 | 4.97 | 5.38 | 4.66 | 5.69 | 7.40 | 6.24 | 5.35 | 5.27 | 6.45 | 6.51 | 6.07 |
| 2020 | 29.24 | 23.62 | 10.38 | 9.06 | 10.97 | 11.04 | 5.59 | 4.82 | 4.94 | 7.16 | 5.98 | 5.54 | 4.89 | 6.41 | 7.45 | 6.11 |
| 2021 | 61.45 | 56.57 | 31.79 | 11.62 | 8.54 | 8.54 | 3.88 | 5.01 | 5.09 | 5.97 | 6.02 | 5.41 | 4.78 | 5.38 | 6.76 | 5.76 |
| 2022 | 77.66 | 13.45 | 20.36 | 11.60 | 11.95 | 14.95 | 6.43 | 4.66 | 4.19 | 6.33 | 5.51 | 4.81 | 4.59 | 4.76 | 7.01 | 5.43 |
| Mean | 34.36 | 20.24 | 15.65 | 12.86 | 8.98 | 8.32 | 6.52 | 5.47 | 6.46 | 7.71 | 6.97 | 7.06 | 7.42 | 8.34 | 9.48 | 7.44 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports median shares of gifts made in percent of pre-gift nominal wealth by age group, considering only individuals who declared making a gift.

**Table T.62:** Share of gifts made in percent of pre-gift wealth (all households), by age group, Bern

| Year | Household age group | | | | | | | | | | | | | | | All gifts |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max | |
| 2003 | 0.01 | 0.02 | 0.05 | 0.03 | 0.04 | 0.04 | 0.05 | 0.12 | 0.21 | 0.44 | 0.51 | 0.52 | 0.51 | 0.60 | 0.51 | 0.22 |
| 2004 | 0.00 | 0.02 | 0.03 | 0.04 | 0.04 | 0.02 | 0.06 | 0.10 | 0.18 | 0.38 | 0.52 | 0.48 | 0.52 | 0.49 | 0.55 | 0.20 |
| 2005 | 0.01 | 0.02 | 0.01 | 0.04 | 0.03 | 0.03 | 0.05 | 0.07 | 0.15 | 0.29 | 0.37 | 0.40 | 0.39 | 0.40 | 0.34 | 0.16 |
| 2006 | 0.02 | 0.01 | 0.02 | 0.02 | 0.03 | 0.04 | 0.04 | 0.08 | 0.23 | 0.43 | 0.51 | 0.53 | 0.56 | 0.58 | 0.60 | 0.22 |
| 2007 | 0.01 | 0.01 | 0.03 | 0.04 | 0.03 | 0.03 | 0.03 | 0.06 | 0.17 | 0.36 | 0.43 | 0.44 | 0.47 | 0.50 | 0.50 | 0.19 |
| 2008 | 0.03 | 0.01 | 0.02 | 0.04 | 0.03 | 0.03 | 0.04 | 0.09 | 0.19 | 0.35 | 0.42 | 0.47 | 0.49 | 0.46 | 0.49 | 0.19 |
| 2009 | 0.00 | 0.01 | 0.01 | 0.03 | 0.02 | 0.04 | 0.05 | 0.10 | 0.18 | 0.38 | 0.43 | 0.45 | 0.48 | 0.51 | 0.49 | 0.19 |
| 2010 | 0.01 | 0.01 | 0.01 | 0.03 | 0.02 | 0.03 | 0.06 | 0.10 | 0.17 | 0.35 | 0.43 | 0.42 | 0.47 | 0.46 | 0.46 | 0.18 |
| 2011 | 0.01 | 0.01 | 0.02 | 0.05 | 0.04 | 0.03 | 0.05 | 0.11 | 0.27 | 0.54 | 0.64 | 0.68 | 0.63 | 0.75 | 0.77 | 0.28 |
| 2012 | 0.01 | 0.01 | 0.02 | 0.01 | 0.02 | 0.03 | 0.05 | 0.08 | 0.16 | 0.33 | 0.36 | 0.39 | 0.43 | 0.56 | 0.49 | 0.18 |
| 2013 | 0.00 | 0.01 | 0.02 | 0.02 | 0.03 | 0.02 | 0.05 | 0.11 | 0.17 | 0.39 | 0.41 | 0.36 | 0.44 | 0.48 | 0.47 | 0.18 |
| 2014 | 0.01 | 0.01 | 0.03 | 0.02 | 0.03 | 0.03 | 0.03 | 0.08 | 0.18 | 0.35 | 0.40 | 0.40 | 0.45 | 0.46 | 0.49 | 0.18 |
| 2015 | 0.01 | 0.01 | 0.02 | 0.02 | 0.02 | 0.04 | 0.06 | 0.09 | 0.20 | 0.34 | 0.42 | 0.36 | 0.40 | 0.51 | 0.46 | 0.18 |
| 2016 | 0.01 | 0.01 | 0.02 | 0.02 | 0.02 | 0.04 | 0.05 | 0.10 | 0.19 | 0.40 | 0.45 | 0.35 | 0.41 | 0.44 | 0.53 | 0.19 |
| 2017 | 0.01 | 0.01 | 0.01 | 0.03 | 0.04 | 0.03 | 0.05 | 0.11 | 0.21 | 0.44 | 0.43 | 0.43 | 0.42 | 0.49 | 0.46 | 0.20 |
| 2018 | 0.01 | 0.01 | 0.02 | 0.04 | 0.02 | 0.02 | 0.04 | 0.09 | 0.20 | 0.41 | 0.42 | 0.37 | 0.38 | 0.52 | 0.48 | 0.19 |
| 2019 | 0.01 | 0.01 | 0.02 | 0.03 | 0.05 | 0.03 | 0.03 | 0.10 | 0.23 | 0.42 | 0.47 | 0.45 | 0.38 | 0.48 | 0.49 | 0.21 |
| 2020 | 0.00 | 0.01 | 0.03 | 0.02 | 0.04 | 0.04 | 0.05 | 0.12 | 0.19 | 0.48 | 0.54 | 0.46 | 0.43 | 0.46 | 0.56 | 0.22 |
| 2021 | 0.01 | 0.03 | 0.02 | 0.03 | 0.03 | 0.05 | 0.04 | 0.11 | 0.21 | 0.42 | 0.43 | 0.45 | 0.38 | 0.43 | 0.51 | 0.21 |
| 2022 | 0.01 | 0.01 | 0.03 | 0.03 | 0.05 | 0.06 | 0.06 | 0.07 | 0.18 | 0.35 | 0.41 | 0.36 | 0.37 | 0.38 | 0.49 | 0.19 |
| Mean | 0.01 | 0.01 | 0.02 | 0.03 | 0.03 | 0.03 | 0.05 | 0.10 | 0.19 | 0.39 | 0.45 | 0.44 | 0.45 | 0.50 | 0.51 | 0.20 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This table reports mean shares of gifts made in percent of pre-gift nominal wealth by age group, considering all households (non-donors as well as donors). 1,431 outlier observations with ratios of gifts to wealth in excess of 200% were dropped. Those dropped outliers accounted for 0.016% of the original sample, for a remaining sample of size $N = 8,990,509$.

**Table T.63:** Interegenerational "pass-through" of inheritance

| Year | Share of all inter-vivos gifts that were made by donors who received an inheritance in the same or the previous year | | | Share of heirs who made an inter-vivos gift in the same or the following year | | | Median amount gifted in the same year or the year following inheritance, in percent of the inheritance received | | |
|---|---|---|---|---|---|---|---|---|---|
| | Age $\leq 65$ (1) | Age $> 65$ (2) | All ages (3) | Age $\leq 65$ (4) | Age $> 65$ (5) | All ages (6) | Age $\leq 65$ (7) | Age $> 65$ (8) | All ages (9) |
| 2002 | n.a. | n.a. | n.a. | 4.12 | 13.05 | 6.14 | n.a. | n.a. | n.a. |
| 2003 | 15.37 | 9.79 | 11.88 | 4.16 | 12.75 | 6.12 | 32.59 | 50.00 | 42.06 |
| 2004 | 17.04 | 9.56 | 12.17 | 4.07 | 13.41 | 6.15 | 38.08 | 65.57 | 54.88 |
| 2005 | 17.65 | 11.70 | 13.89 | 4.56 | 13.93 | 6.79 | 35.81 | 52.38 | 46.96 |
| 2006 | 18.44 | 10.66 | 13.38 | 5.11 | 15.25 | 7.43 | 28.03 | 56.79 | 40.64 |
| 2007 | 18.45 | 10.86 | 13.52 | 4.92 | 15.60 | 7.43 | 32.55 | 55.93 | 44.21 |
| 2008 | 16.19 | 10.80 | 12.67 | 5.02 | 15.81 | 7.57 | 30.19 | 49.25 | 42.58 |
| 2009 | 17.71 | 11.26 | 13.48 | 5.32 | 14.93 | 7.67 | 35.20 | 47.63 | 40.50 |
| 2010 | 20.04 | 10.41 | 13.67 | 5.89 | 15.88 | 8.30 | 33.33 | 49.02 | 40.48 |
| 2011 | 18.06 | 9.84 | 12.52 | 5.92 | 16.38 | 8.57 | 24.49 | 52.56 | 35.29 |
| 2012 | 19.66 | 11.18 | 13.98 | 5.45 | 15.19 | 8.03 | 37.11 | 43.15 | 38.64 |
| 2013 | 19.14 | 11.00 | 13.69 | 5.38 | 15.27 | 8.01 | 29.44 | 38.85 | 33.33 |
| 2014 | 18.70 | 11.91 | 14.03 | 5.51 | 15.60 | 8.37 | 25.44 | 46.32 | 35.51 |
| 2015 | 19.32 | 11.60 | 14.07 | 6.21 | 16.32 | 9.08 | 29.88 | 40.78 | 35.99 |
| 2016 | 20.10 | 11.49 | 14.26 | 6.21 | 17.02 | 9.33 | 29.24 | 47.32 | 37.15 |
| 2017 | 19.74 | 11.65 | 14.15 | 6.10 | 17.39 | 9.48 | 26.29 | 43.33 | 37.49 |
| 2018 | 19.82 | 12.07 | 14.39 | 5.73 | 17.30 | 9.24 | 25.97 | 40.00 | 34.08 |
| 2019 | 17.71 | 11.39 | 13.35 | 6.25 | 17.45 | 9.62 | 28.28 | 41.58 | 35.96 |
| 2020 | 19.60 | 12.41 | 14.68 | 6.74 | 18.32 | 10.24 | 24.66 | 39.81 | 34.20 |
| 2021 | 18.85 | 12.18 | 14.33 | 6.23 | 17.39 | 9.54 | 29.31 | 39.50 | 35.43 |
| 2022 | 19.18 | 11.10 | 13.60 | n.a. | n.a. | n.a. | 29.79 | 37.60 | 33.47 |
| Mean | 18.17 | 10.90 | 13.30 | 5.39 | 15.57 | 8.09 | 30.74 | 47.75 | 39.67 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household.

**Table T.64:** Summary statistics: Bern inheritance-specific tax records (matched to main tax records)

| *Source*: | **Specific records** (*all*) | | | **Main records** (*matched only*) | | **Specific records** (*matched only*) | | **Main records** (*matched only*) | | | **Specific records** (*matched only*) (*conditional on zero inh. in main records*) | | **Main records** (*matched only*) | | **both** (*matched only*) (*cond. on nonzero inh. in main r.*) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | # of unmatched inherit. | # of matched inherit. | # of matched intra-cpl. inherit. | Age (mean) | Female (%) | Value in CHF (mean) | Value in CHF (median) | Value in CHF (mean) | Value in CHF (median) | % of zero inherit. | Value in CHF (mean) | Value in CHF (median) | Δ wealth in CHF (mean) | Δ wealth in CHF (median) | ratio main/ specific (mean) | ratio main/ specific (median) | % of matching values |
| **Year** | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| 2002 | 7,777 | 7,138 | 2,678 | 54.51 | 51.19 | 136,402 | 53,568 | 81,892 | 6,309 | 47.77 | 107,420 | 44,166 | 17,992 | 1,355 | 1.48 | 1.00 | 41.65 |
| 2003 | 7,244 | 6,884 | 2,581 | 54.69 | 51.90 | 126,992 | 56,400 | 81,377 | 8,030 | 46.67 | 94,592 | 45,070 | 26,203 | 7,598 | 1.46 | 1.00 | 40.14 |
| 2004 | 7,247 | 6,328 | 2,464 | 54.74 | 51.56 | 140,154 | 56,953 | 89,224 | 14,996 | 43.17 | 113,171 | 48,212 | 34,801 | 8,434 | 13.04 | 1.00 | 43.99 |
| 2005 | 6,441 | 6,367 | 2,225 | 55.26 | 52.77 | 174,915 | 59,654 | 116,571 | 16,116 | 42.04 | 147,147 | 52,500 | 59,849 | 9,878 | 2.16 | 1.00 | 44.20 |
| Mean | 7,177 | 6,679 | 2,487 | 54.80 | 51.86 | 144,616 | 56,644 | 92,266 | 11,363 | 44.92 | 115,583 | 47,487 | 34,711 | 6,816 | 4.54 | 1.00 | 42.49 |

*Sources*: Bern inheritance-specific tax records, and Bern main tax records.

*Notes*: Summary statistics of the inheritance-specific tax records for the four years of overlap with the main tax records. Matching on the anonymized recipient ID and year (allowing for delayed reporting in the main tax record by one year), we can observe demographic characteristics of the merged individuals from the main tax records. We do not consider intra-couple inheritances, but we report the annual number of such transfers (column 3). 'Δ wealth' in columns (13) and (14) reports changes in wealth according to main tax records reported by taxpayers identified in the specific tax records as heirs in the respective year but who declared zero inheritance in the main tax records in that or the subsequent year (i.e. in their annual income and wealth tax return). Values are defined as 'matching' in column (17) when reported inheritance according to the inheritance-specific records and to the main records are both nonzero and differ by $\leq 5\%$ of the higher reported value.

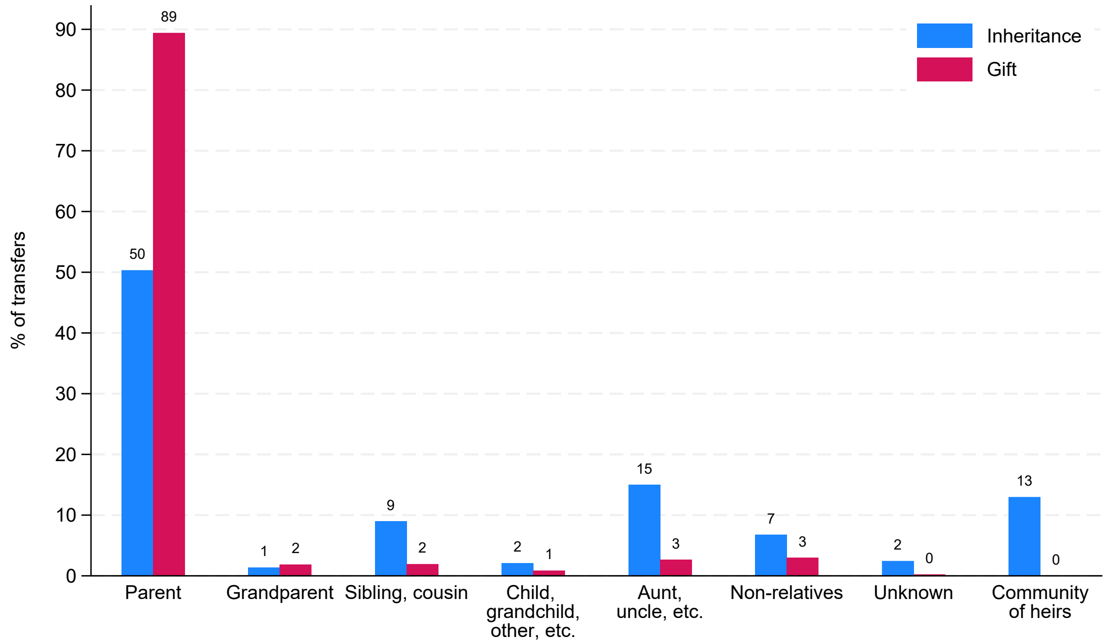
**Table T.65:** Summary statistics: Bern gift-specific tax records (matched to main tax records)

| *Source*: | **Specific records** (*all*) | | | **Main records** (*matched only*) | | **Specific records** (*matched only*) | | **Main records** (*matched only*) | | | **Specific records** (*matched only*) (*conditional on zero gift in main records*) | | **Main records** (*matched only*) | | **both** (*matched only*) (*cond. on nonzero gift in main r.*) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | # of unmatched gifts | # of matched gifts | # of matched intra-cpl. gifts | Age (mean) | Female (%) | Value in CHF (mean) | Value in CHF (median) | Value in CHF (mean) | Value in CHF (median) | % of zero gifts | Value in CHF (mean) | Value in CHF (median) | Δ wealth in CHF (mean) | Δ wealth in CHF (median) | ratio main/ specific (mean) | ratio main/ specific (median) | % of matching values |
| **Year** | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| 2002 | 2,096 | 7,323 | 306 | 41.81 | 46.16 | 72,686 | 33,580 | 174,850 | 25,000 | 29.63 | 38,650 | 19,036 | 20,777 | 1,520 | 7.21 | 1.00 | 81.87 |
| 2003 | 2,230 | 7,731 | 382 | 41.54 | 46.28 | 65,883 | 30,015 | 64,473 | 30,000 | 26.45 | 25,860 | 14,471 | 19,496 | 5,972 | 1.79 | 1.00 | 81.34 |
| 2004 | 2,020 | 7,410 | 320 | 42.03 | 46.82 | 129,580 | 33,333 | 72,898 | 30,000 | 27.46 | 32,988 | 15,000 | 24,033 | 5,679 | 2.16 | 1.00 | 82.64 |
| 2005 | 1,602 | 5,896 | 304 | 41.91 | 46.54 | 51,386 | 30,000 | 53,866 | 25,860 | 26.97 | 23,956 | 12,554 | 27,700 | 8,007 | 1.73 | 1.00 | 75.37 |
| Mean | 1,987 | 7,090 | 328 | 41.82 | 46.45 | 79,884 | 31,732 | 91,522 | 27,715 | 27.63 | 30,363 | 15,265 | 23,001 | 5,294 | 3.22 | 1.00 | 80.31 |

*Sources*: Bern gift-specific tax records, and Bern main tax records.

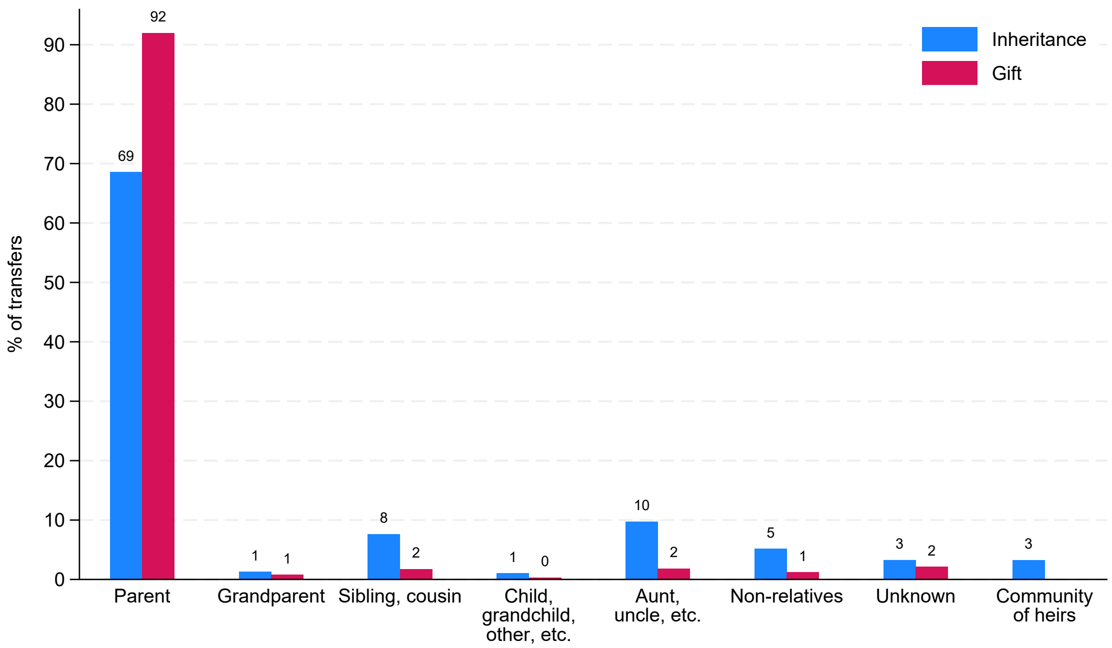
*Notes*: Summary statistics of the gift-specific tax records for the four years of overlap with the main tax records. Matching on the anonymized recipient ID and year (allowing for delayed reporting in the main tax record by one year), we can observe demographic characteristics of the merged individuals from the main tax records. We do not consider intra-couple gifts, but we report the annual number of such transfers (column 3). Multiple gifts from a donor to the same donee within a given year are treated as one gift. 'Δ wealth' in columns (13) and (14) reports changes in wealth according to main tax records reported by taxpayers identified in the specific tax records as donees in the respective year but who declared zero gift in the main tax records in that or the subsequent year (i.e. in their annual income and wealth tax return). Values are defined as 'matching' in column (17) when reported gifts according to the gift-specific records and to the main records are both nonzero and differ by $\leq 5\%$ of the higher reported value.

**Figure F.36:** Share of inheritance/gift count by family link, Bern



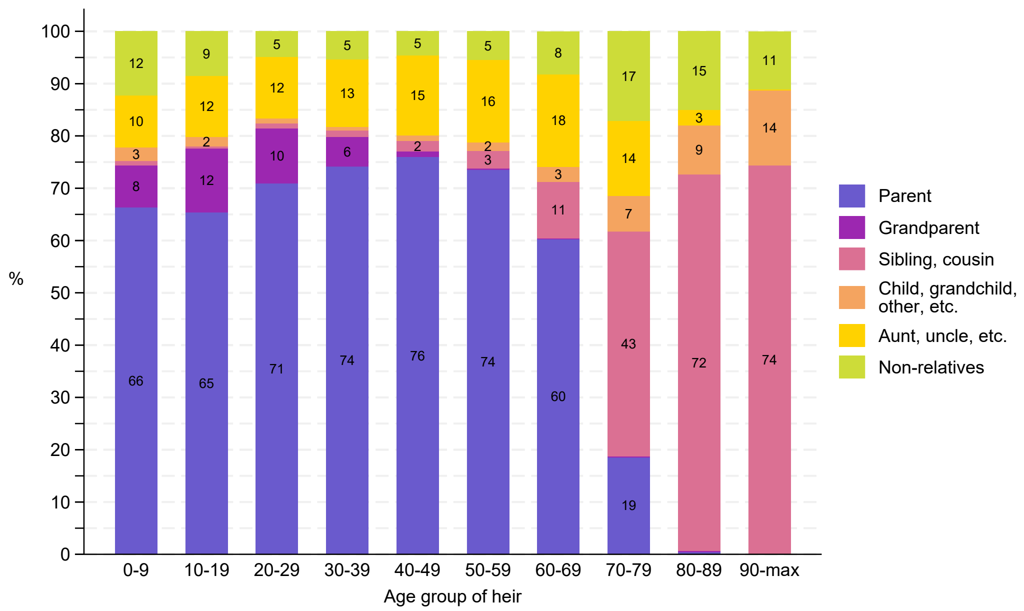

*Source*: Bern inheritance-specific tax records and gifts-specific tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient, except for "unknown" and "community of heirs", which indicate that a transfer has been made for groups of people of these types.

**Figure F.37:** Share of inheritance/gift value by family link, Bern



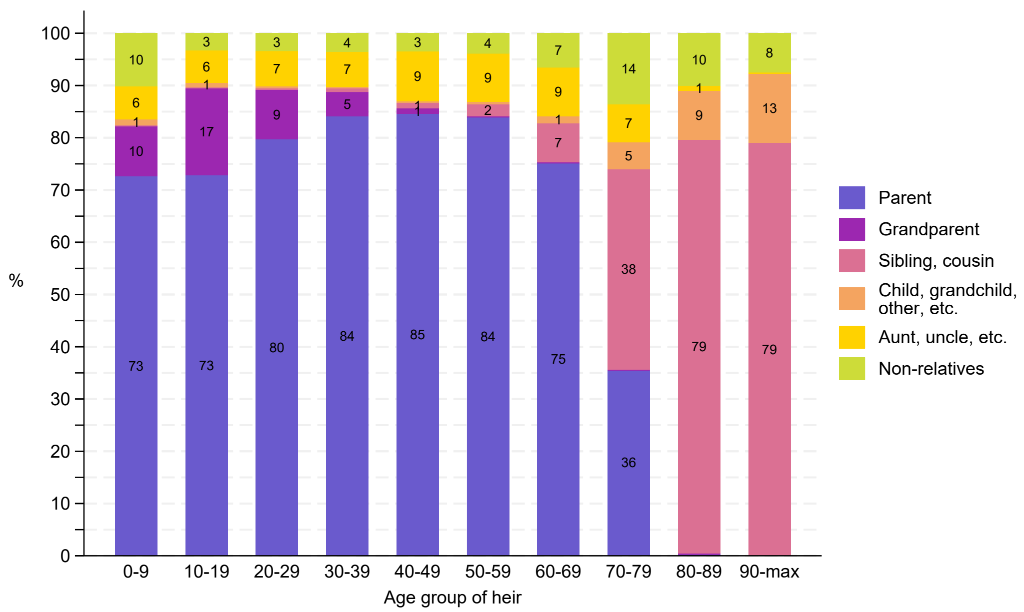

*Source*: Bern inheritance-specific tax records and gifts-specific tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient, except for "unknown" and "community of heirs", which indicate that a transfer has been made for groups of people of these types.

**Figure F.38:** Share of inheritance count by heir age group and decedent family link, Bern



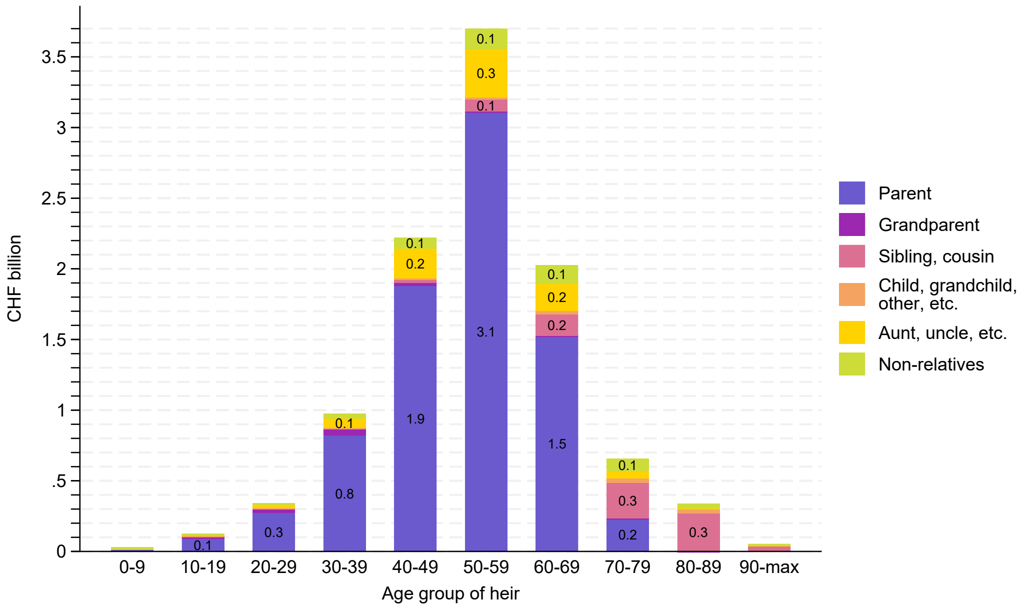

*Source*: Bern inheritance-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis we retain the inheritance-specific tax records for which the heir could be merged to the main tax data, as age is reported only in the latter.

**Figure F.39:** Share of inheritance value by heir age group and decedent family link, Bern



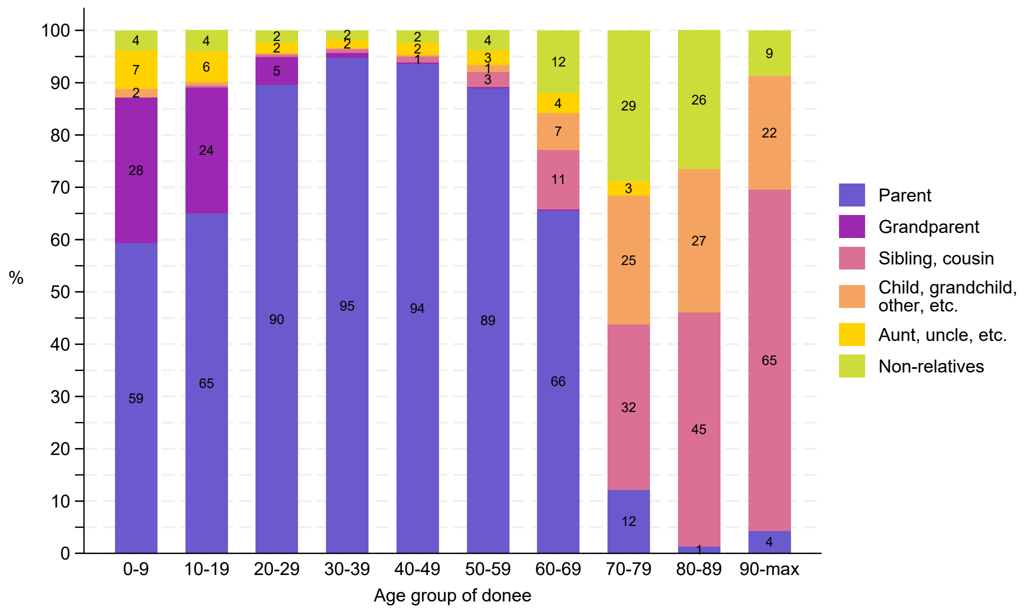

*Source*: Bern inheritance-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis we retain the inheritance-specific tax records for which the heir could be merged to the main tax data, as age is reported only in the latter.

**Figure F.40:** Cumulative value of inheritance by heir age group and decedent family link 1995-2005, Bern



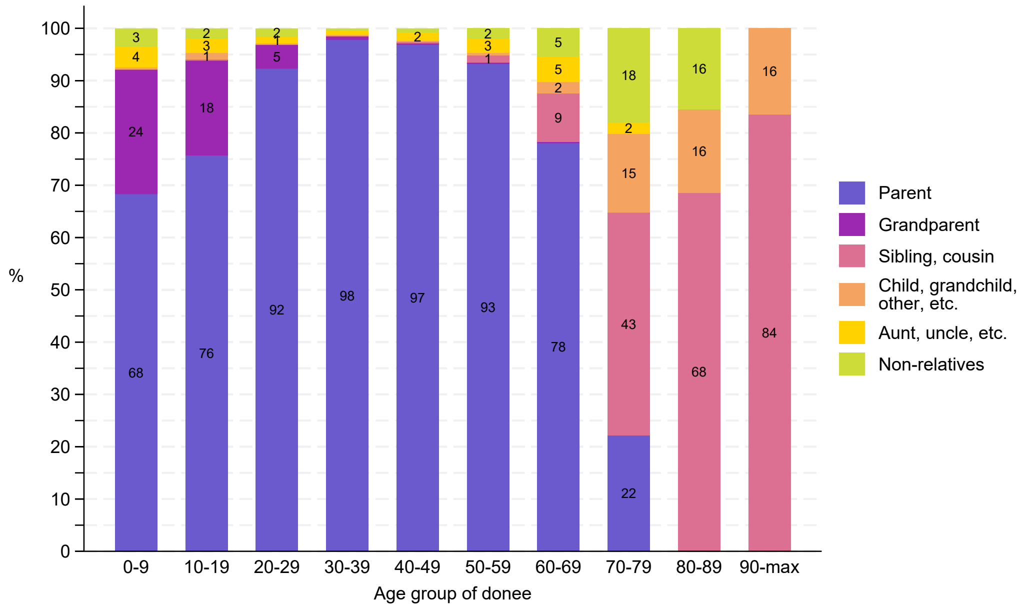

*Source*: Bern inheritance-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis we retain the inheritance-specific tax records for which the heir could be merged to the main tax data, as age is reported only in the latter.

**Figure F.41:** Share of inter-vivos gifts count by donee age group and donor family link, Bern



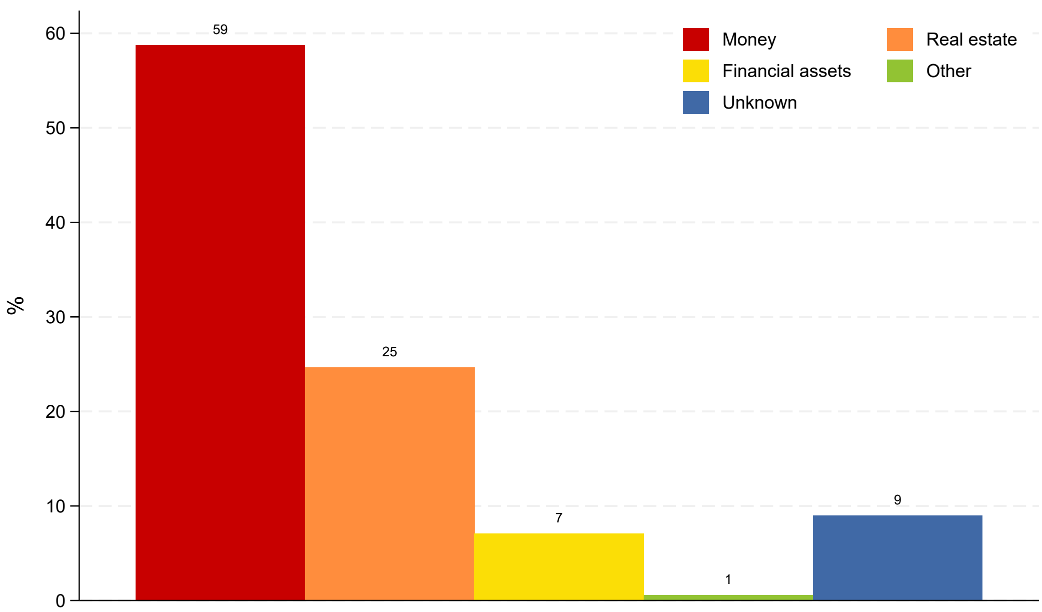

*Source*: Bern gifts-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis we retain the gifts-specific tax records for which the donee could be merged to the main tax data, as age is reported only in the latter.

**Figure F.42:** Share of inter-vivos gifts value by donee age group and donor family link, Bern



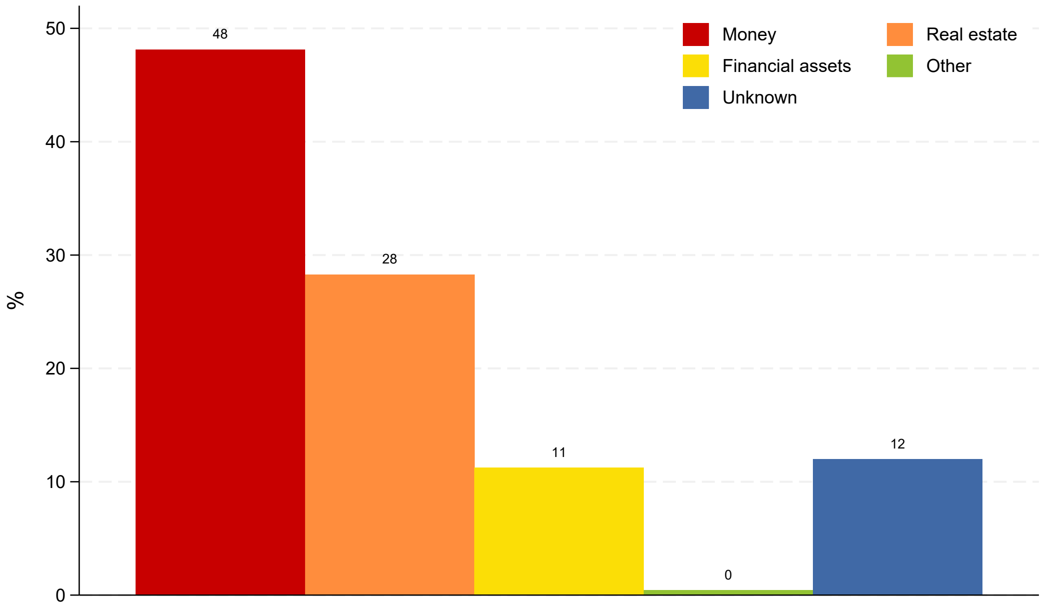

*Source*: Bern gifts-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis we retain the gifts-specific tax records for which the donee could be merged to the main tax data, as age is reported only in the latter.

**Figure F.43:** Share of inter-vivos gift count by asset class, Bern



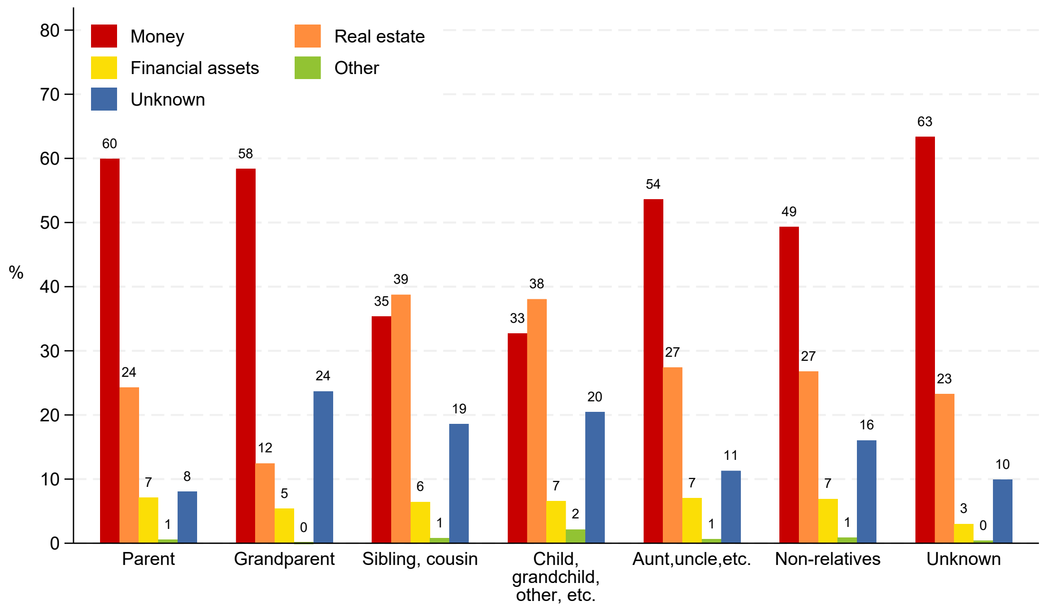

*Source*: Bern gifts-specific tax records, 1995-2005.

**Figure F.44:** Share of inter-vivos gift value by asset class, Bern



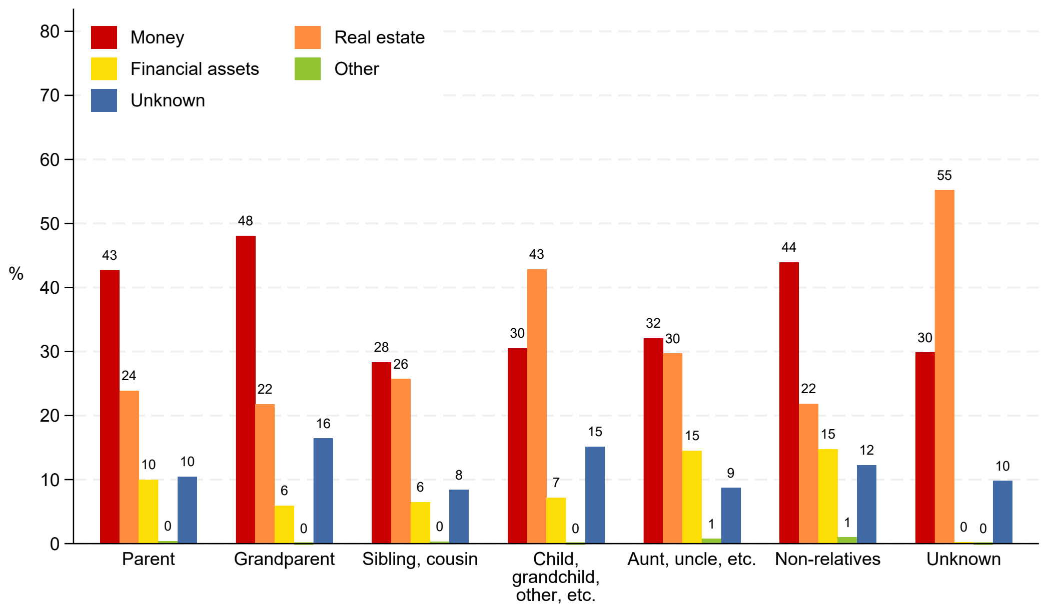

*Source*: Bern gifts-specific tax records, 1995-2005.

**Figure F.45:** Share of inter-vivos gift count by asset class and family link, Bern



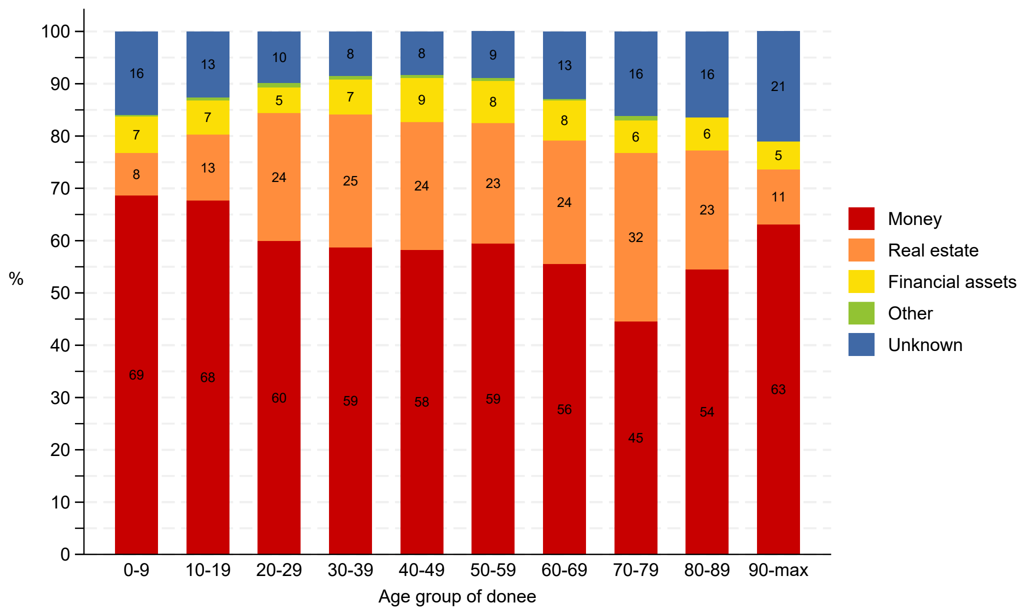

*Source*: Bern gifts-specific tax records, 1995-2005.
*Notes*: This graph displays the percentage of number of all gift types received by different family links.

**Figure F.46:** Share of inter-vivos gift value by asset class and family link, Bern



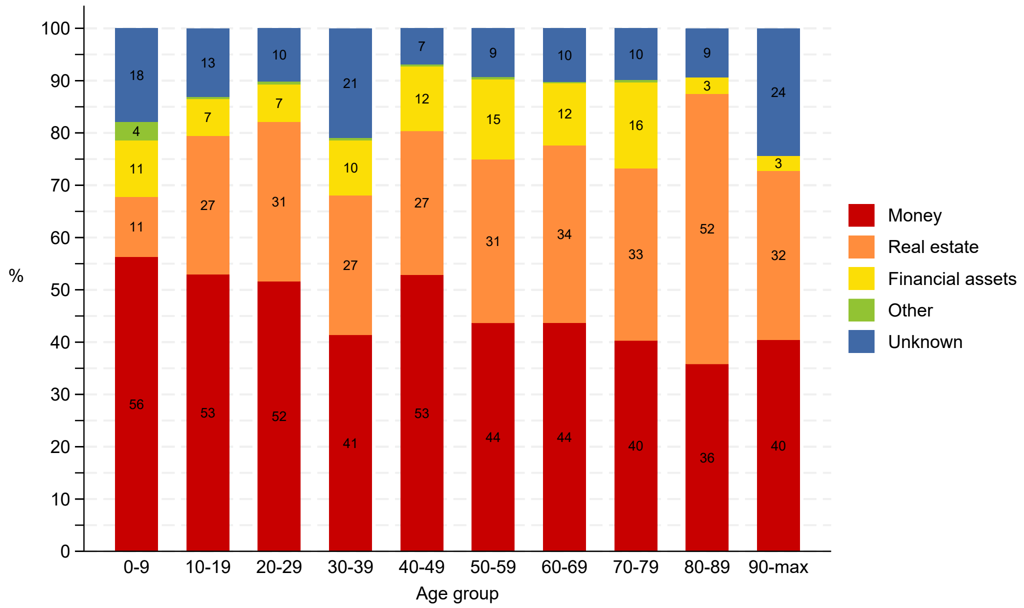

*Source*: Bern gifts-specific tax records, 1995-2005.
*Notes*: This graph displays the percentage of value sum of all gift type received by different family links.

**Figure F.47:** Share of inter-vivos gift count by asset class and age group, Bern



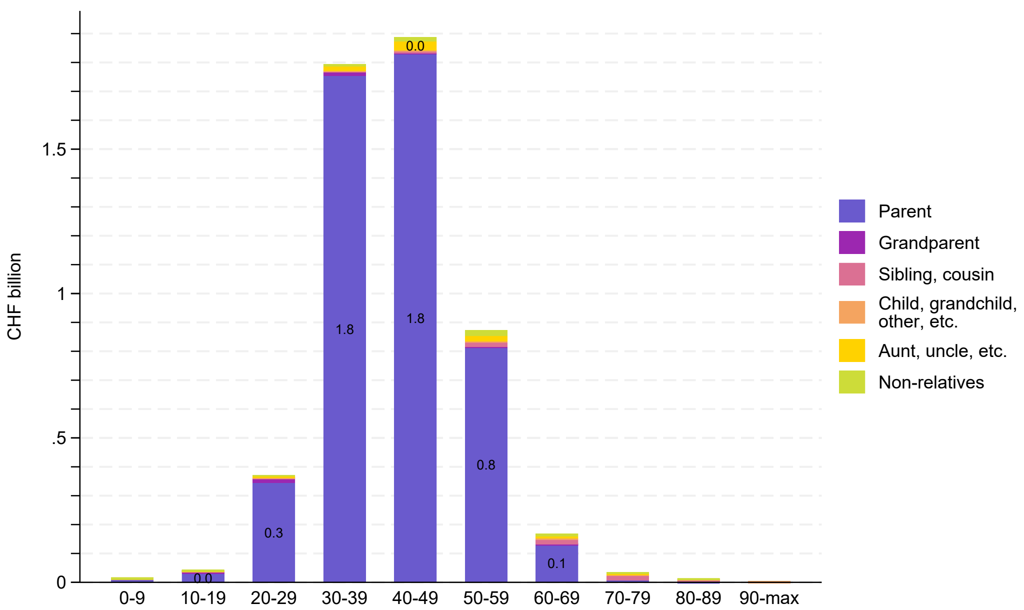

*Source*: Bern gifts-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient.

**Figure F.48:** Share of inter-vivos gift value by asset class and age group, Bern



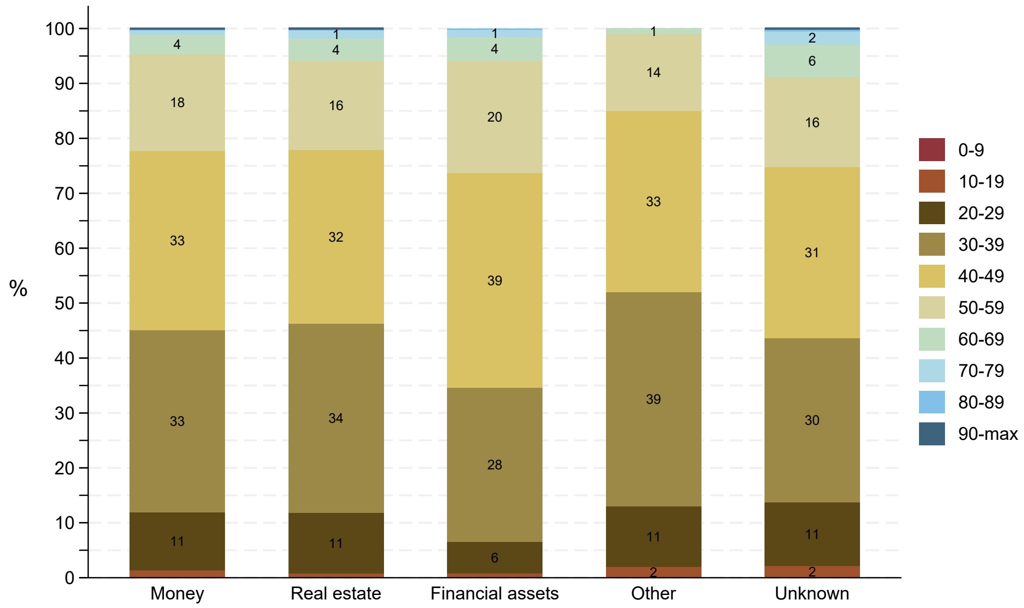

*Source*: Bern gifts-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient.

**Figure F.49:** Cumulative value of inter-vivos gifts by donee age group and donor family link 1995-2005, Bern




*Source*: Bern gifts-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis, we retain the gifts-specific tax records for which the donee could be merged to the main tax data, as age is reported only in the latter.

**Figure F.50:** Cumulative value of inter-vivos gifts by donee age group and donor family link 1995-2005, Bern




*Source*: Bern gifts-specific tax records and main tax records, 1995-2005.
*Notes*: Family links denote the transfer donor for the recipient. For this analysis, we retain the gifts-specific tax records for which the donee could be merged to the main tax data, as age is reported only in the latter.

**Table T.66:** Annual total taxable wealth at death, Bern (CHF million)

| Year | Wealth of deceased unmarried | Wealth of deceased married | **Taxable wealth at death (incl. spousal inheritance)** | **Taxable wealth at death (not incl.)** |
|---|---|---|---|---|
| 2002 | 1,449 | 713 | 2,162 | 1,805 |
| 2003 | 1,269 | 861 | 2,131 | 1,700 |
| 2004 | 1,483 | 819 | 2,303 | 1,893 |
| 2005 | 1,408 | 809 | 2,217 | 1,812 |
| 2006 | 1,726 | 1,050 | 2,776 | 2,251 |
| 2007 | 1,808 | 1,514 | 3,322 | 2,565 |
| 2008 | 1,581 | 900 | 2,481 | 2,031 |
| 2009 | 1,607 | 853 | 2,460 | 2,034 |
| 2010 | 1,577 | 872 | 2,449 | 2,013 |
| 2011 | 1,417 | 1,006 | 2,423 | 1,920 |
| 2012 | 1,630 | 1,059 | 2,690 | 2,160 |
| 2013 | 1,665 | 1,132 | 2,797 | 2,231 |
| 2014 | 1,657 | 987 | 2,644 | 2,151 |
| 2015 | 1,538 | 1,138 | 2,677 | 2,108 |
| 2016 | 1,905 | 3,443 | 5,348 | 3,626 |
| 2017 | 1,766 | 1,241 | 3,006 | 2,386 |
| 2018 | 1,840 | 1,043 | 2,883 | 2,362 |
| 2019 | 1,786 | 1,128 | 2,914 | 2,350 |
| 2020 | 2,184 | 1,360 | 3,544 | 2,864 |
| 2021 | 2,471 | 1,919 | 4,390 | 3,431 |
| Mean | 1,688 | 1,192 | 2,881 | 2,285 |

*Source*: Bern main tax records.
*Notes*: The Bern tax records do not include variables indicating an individual's death. Therefore, we consider any individual over the age of 65 who is last recorded in the database as deceased. This threshold age is determined by the age at which more people have died than have left the canton in Lucerne's tax data. Table T.91 displays how our inferred deaths compare with the deaths in the canton of Bern as reported by the Federal Statistical Office.

**Table T.67:** Annual total taxable wealth at death, Lucerne (CHF million)

| Year | Wealth of deceased unmarried $(A)$ | Wealth of deceased married $(B)$ | Mark-up censored data unmarried household $(C)$ | Mark-up censored data married household $(D)$ | **Taxable wealth including spousal inheritance** | **Taxable wealth not incl. spousal inheritance** |
|---|---|---|---|---|---|---|
| 2006 | 508 | 524 | 0 | 192 | 866 | 687 |
| 2007 | 495 | 537 | 0 | 0 | 763 | 629 |
| 2008 | 648 | 582 | 77 | 153 | 1,093 | 909 |
| 2009 | 628 | 550 | 68 | 135 | 1,038 | 867 |
| 2010 | 485 | 643 | 0 | 0 | 807 | 646 |
| 2012 | 671 | 612 | 0 | 0 | 977 | 824 |
| 2012 | 749 | 681 | 0 | 64 | 1,121 | 935 |
| 2013 | 675 | 695 | 69 | 69 | 1,125 | 935 |
| 2014 | 894 | 525 | 0 | 0 | 1,156 | 1,025 |
| 2015 | 712 | 894 | 77 | 154 | 1,313 | 1,051 |
| 2016 | 1,025 | 760 | 86 | 86 | 1,534 | 1,322 |
| 2017 | 883 | 866 | 82 | 246 | 1,521 | 1,243 |
| 2018 | 994 | 870 | 0 | 191 | 1,524 | 1,259 |
| 2019 | 1,060 | 740 | 191 | 96 | 1,670 | 1,461 |
| 2020 | 1,055 | 947 | 112 | 223 | 1,752 | 1,460 |
| 2021 | 1,089 | 1,158 | 345 | 574 | 2,300 | 1,867 |
| Mean | 786 | 724 | 69 | 137 | 1,285 | 1,070 |

*Source*: Lucerne tax records.
*Notes*:
Taxable wealth including spousal inheritance $= A + C + 0.5 * (B + D)$
Taxable wealth not including spousal inheritance $= A + C + 0.25 * (B + D)$
Columns $(B)$ and $(D)$ are divided by 2 to take into account the wealth of the deceased married person, assumed on average to represent half the declared wealth of the couple. This is further divided by 2 if the surviving spouse's share of the inheritance is not taken into account.
We add a "mark-up" to correct for data censoring. Total mark-up is the sum of mark-ups multiplied by the shares. The number of observations with censored wealth above CHF 40 million, $N$, and their respective annual means, $\mu$, were provided by the Lucerne cantonal statistical office. Mark-ups for unmarried and married taxpayers, $M_s$ and $M_m$, are then computed as $M_i = (\mu - 40) * N_i$, where the 40 million represents the censored wealth already taken into account in the calculation of estates, and $i \in \{s, m\}$.

**Table T.68:** Annual number of decedents by nominal wealth bracket, Bern

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2002** | | | **2006** | | |
| 0-9,999 | 1,903 | 21.39 | 0-9,999 | 1,715 | 19.90 |
| 10,000-49,999 | 1,869 | 21.00 | 10,000-49,999 | 1,711 | 19.85 |
| 50,000-99,999 | 1,180 | 13.26 | 50,000-99,999 | 1,138 | 13.20 |
| 100,000-499,999 | 3,084 | 34.66 | 100,000-499,999 | 2,977 | 34.54 |
| 500,000-999,999 | 542 | 6.09 | 500,000-999,999 | 626 | 7.26 |
| 1,000,000-4,999,999 | 292 | 3.28 | 1,000,000-4,999,999 | 409 | 4.74 |
| 5,000,000-9,999,999 | 17 | 0.19 | 5,000,000-9,999,999 | 30 | 0.35 |
| 10,000,000-49,999,999 | ≤10 | n.a. | 10,000,000-49,999,999 | ≤10 | n.a. |
| Above 50,000,000 | ≤10 | n.a. | Above 50,000,000 | ≤10 | n.a. |
| Total | 8,898 | 100.00 | Total | 8,620 | 100.00 |
| **2003** | | | **2007** | | |
| 0-9,999 | 1,748 | 19.45 | 0-9,999 | 1,675 | 19.60 |
| 10,000-49,999 | 1,992 | 22.17 | 10,000-49,999 | 1,735 | 20.31 |
| 50,000-99,999 | 1,206 | 13.42 | 50,000-99,999 | 1,181 | 13.82 |
| 100,000-499,999 | 3,151 | 35.06 | 100,000-499,999 | 2,873 | 33.63 |
| 500,000-999,999 | 571 | 6.35 | 500,000-999,999 | 626 | 7.33 |
| 1,000,000-4,999,999 | 292 | 3.25 | 1,000,000-4,999,999 | 397 | 4.65 |
| 5,000,000-9,999,999 | 17 | 0.19 | 5,000,000-9,999,999 | 35 | 0.41 |
| 10,000,000-49,999,999 | 10 | 0.11 | 10,000,000-49,999,999 | 16 | 0.19 |
| Above 50,000,000 | 0 | 0.00 | Above 50,000,000 | 6 | 0.07 |
| Total | 8,987 | 100.00 | Total | 8,544 | 100.00 |
| **2004** | | | **2008** | | |
| 0-9,999 | 1,726 | 20.19 | 0-9,999 | 1,739 | 20.21 |
| 10,000-49,999 | 1,798 | 21.03 | 10,000-49,999 | 1,822 | 21.18 |
| 50,000-99,999 | 1,148 | 13.43 | 50,000-99,999 | 1,103 | 12.82 |
| 100,000-499,999 | 2,973 | 34.77 | 100,000-499,999 | 2,956 | 34.36 |
| 500,000-999,999 | 575 | 6.73 | 500,000-999,999 | 619 | 7.20 |
| 1,000,000-4,999,999 | 295 | 3.45 | 1,000,000-4,999,999 | 333 | 3.87 |
| 5,000,000-9,999,999 | 22 | 0.26 | 5,000,000-9,999,999 | 20 | 0.23 |
| 10,000,000-49,999,999 | ≤10 | n.a. | 10,000,000-49,999,999 | ≤10 | n.a. |
| Above 50,000,000 | ≤10 | n.a. | Above 50,000,000 | ≤10 | n.a. |
| Total | 8,550 | 100.00 | Total | 8,603 | 100.00 |
| **2005** | | | **2009** | | |
| 0-9,999 | 1,707 | 19.92 | 0-9,999 | 1,738 | 19.95 |
| 10,000-49,999 | 1,685 | 19.66 | 10,000-49,999 | 1,799 | 20.65 |
| 50,000-99,999 | 1,216 | 14.19 | 50,000-99,999 | 1,127 | 12.93 |
| 100,000-499,999 | 2,980 | 34.78 | 100,000-499,999 | 3,032 | 34.80 |
| 500,000-999,999 | 617 | 7.20 | 500,000-999,999 | 626 | 7.18 |
| 1,000,000-4,999,999 | 331 | 3.86 | 1,000,000-4,999,999 | 358 | 4.11 |
| 5,000,000-9,999,999 | 19 | 0.22 | 5,000,000-9,999,999 | 17 | 0.20 |
| 10,000,000-49,999,999 | 14 | 0.16 | 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | 0 | 0.00 | Above 50,000,000 | ≤20 | n.a. |
| Total | 8,569 | 100.00 | Total | 8,713 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2010** | | |
| 0-9,999 | 1,813 | 20.61 |
| 10,000-49,999 | 1,895 | 21.54 |
| 50,000-99,999 | 1,082 | 12.30 |
| 100,000-499,999 | 2,977 | 33.84 |
| 500,000-999,999 | 643 | 7.31 |
| 1,000,000-4,999,999 | 336 | 3.82 |
| 5,000,000-9,999,999 | 35 | 0.40 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 8,798 | 100.00 |
| **2011** | | |
| 0-9,999 | 1,759 | 20.17 |
| 10,000-49,999 | 1,871 | 21.45 |
| 50,000-99,999 | 1,159 | 13.29 |
| 100,000-499,999 | 2,925 | 33.54 |
| 500,000-999,999 | 596 | 6.83 |
| 1,000,000-4,999,999 | 365 | 4.18 |
| 5,000,000-9,999,999 | 27 | 0.31 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 8,722 | 100.00 |
| **2012** | | |
| 0-9,999 | 1,829 | 20.13 |
| 10,000-49,999 | 1,814 | 19.97 |
| 50,000-99,999 | 1,193 | 13.13 |
| 100,000-499,999 | 3,096 | 34.08 |
| 500,000-999,999 | 718 | 7.90 |
| 1,000,000-4,999,999 | 397 | 4.37 |
| 5,000,000-9,999,999 | 22 | 0.24 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 9,085 | 100.00 |
| **2013** | | |
| 0-9,999 | 1,898 | 20.47 |
| 10,000-49,999 | 1,910 | 20.60 |
| 50,000-99,999 | 1,209 | 13.04 |
| 100,000-499,999 | 3,059 | 33.00 |
| 500,000-999,999 | 715 | 7.71 |
| 1,000,000-4,999,999 | 436 | 4.70 |
| 5,000,000-9,999,999 | 28 | 0.30 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 9,271 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2014** | | |
| 0-9,999 | 1,832 | 20.23 |
| 10,000-49,999 | 1,856 | 20.50 |
| 50,000-99,999 | 1,170 | 12.92 |
| 100,000-499,999 | 3,027 | 33.43 |
| 500,000-999,999 | 704 | 7.77 |
| 1,000,000-4,999,999 | 429 | 4.74 |
| 5,000,000-9,999,999 | 24 | 0.27 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 9,055 | 100.00 |
| **2015** | | |
| 0-9,999 | 1,989 | 20.76 |
| 10,000-49,999 | 1,974 | 20.61 |
| 50,000-99,999 | 1,288 | 13.44 |
| 100,000-499,999 | 3,042 | 31.75 |
| 500,000-999,999 | 780 | 8.14 |
| 1,000,000-4,999,999 | 462 | 4.82 |
| 5,000,000-9,999,999 | 35 | 0.37 |
| 10,000,000-49,999,999 | 10 | 0.10 |
| Above 50,000,000 | 0 | 0.00 |
| Total | 9,580 | 100.00 |
| **2016** | | |
| 0-9,999 | 1,868 | 19.96 |
| 10,000-49,999 | 1,827 | 19.52 |
| 50,000-99,999 | 1,242 | 13.27 |
| 100,000-499,999 | 3,172 | 33.89 |
| 500,000-999,999 | 762 | 8.14 |
| 1,000,000-4,999,999 | 447 | 4.78 |
| 5,000,000-9,999,999 | 30 | 0.32 |
| 10,000,000-49,999,999 | ≤10 | n.a. |
| Above 50,000,000 | ≤10 | n.a. |
| Total | 9,359 | 100.00 |
| **2017** | | |
| 0-9,999 | 1,968 | 20.80 |
| 10,000-49,999 | 1,923 | 20.32 |
| 50,000-99,999 | 1,249 | 13.20 |
| 100,000-499,999 | 3,037 | 32.10 |
| 500,000-999,999 | 791 | 8.36 |
| 1,000,000-4,999,999 | 449 | 4.75 |
| 5,000,000-9,999,999 | 30 | 0.32 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 9,462 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2018** | | |
| 0-9,999 | 1,976 | 20.76 |
| 10,000-49,999 | 1,832 | 19.25 |
| 50,000-99,999 | 1,263 | 13.27 |
| 100,000-499,999 | 3,105 | 32.63 |
| 500,000-999,999 | 804 | 8.45 |
| 1,000,000-4,999,999 | 499 | 5.24 |
| 5,000,000-9,999,999 | 24 | 0.25 |
| 10,000,000-49,999,999 | ≤20 | n.a. |
| Above 50,000,000 | ≤20 | n.a. |
| Total | 9,517 | 100.00 |
| **2019** | | |
| 0-9,999 | 1,949 | 19.96 |
| 10,000-49,999 | 1,856 | 19.01 |
| 50,000-99,999 | 1,258 | 12.89 |
| 100,000-499,999 | 3,317 | 33.98 |
| 500,000-999,999 | 837 | 8.57 |
| 1,000,000-4,999,999 | 491 | 5.03 |
| 5,000,000-9,999,999 | 46 | 0.47 |
| 10,000,000-49,999,999 | 9 | 0.09 |
| Above 50,000,000 | 0 | 0.00 |
| Total | 9,763 | 100.00 |
| **2020** | | |
| 0-9,999 | 2,044 | 19.71 |
| 10,000-49,999 | 2,029 | 19.56 |
| 50,000-99,999 | 1,293 | 12.47 |
| 100,000-499,999 | 3,443 | 33.20 |
| 500,000-999,999 | 874 | 8.43 |
| 1,000,000-4,999,999 | 618 | 5.96 |
| 5,000,000-9,999,999 | 42 | 0.40 |
| 10,000,000-49,999,999 | ≤30 | n.a. |
| Above 50,000,000 | ≤30 | n.a. |
| Total | 10,371 | 100.00 |
| **2021** | | |
| 0-9,999 | 1,983 | 20.07 |
| 10,000-49,999 | 1,797 | 18.19 |
| 50,000-99,999 | 1,265 | 12.80 |
| 100,000-499,999 | 3,287 | 33.27 |
| 500,000-999,999 | 871 | 8.82 |
| 1,000,000-4,999,999 | 610 | 6.17 |
| 5,000,000-9,999,999 | 32 | 0.32 |
| 10,000,000-49,999,999 | 28 | 0.28 |
| Above 50,000,000 | 7 | 0.07 |
| Total | 9,880 | 100.00 |
| **2002-2021** | | |
| 0-9,999 | 36,859 | 20.21 |
| 10,000-49,999 | 36,995 | 20.29 |
| 50,000-99,999 | 23,970 | 13.15 |
| 100,000-499,999 | 61,513 | 33.73 |
| 500,000-999,999 | 13,897 | 7.62 |
| 1,000,000-4,999,999 | 8,246 | 4.52 |
| 5,000,000-9,999,999 | 552 | 0.30 |
| 10,000,000-49,999,999 | 273 | 0.15 |
| Above 50,000,000 | 42 | 0.02 |
| Total | 182,347 | 100.00 |

*Source*: Bern main tax records.
*Note*: Basic observational unit (wealth brackets): individual adult.

**Table T.69:** Annual number of decedents by nominal wealth bracket, Lucerne

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2006** | | | **2010** | | |
| 0-9,999 | 729 | 29.83 | 0-9,999 | 738 | 29.05 |
| 10,000-49,999 | 502 | 23.10 | 10,000-49,999 | 544 | 22.68 |
| 50,000-99,999 | 352 | 13.35 | 50,000-99,999 | 361 | 14.07 |
| 100,000-499,999 | 765 | 24.16 | 100,000-499,999 | 818 | 25.38 |
| 500,000-999,999 | 159 | 5.33 | 500,000-999,999 | 169 | 4.14 |
| 1,000,000-4,999,999 | 119 | 3.67 | 1,000,000-4,999,999 | 131 | 4.28 |
| 5,000,000-9,999,999 | 12 | 0.30 | 5,000,000-9,999,999 | 12 | 0.32 |
| 10,000,000-39,999,999 | 5 | 0.26 | 10,000,000-39,999,999 | 5 | 0.07 |
| Above 40,000,000 | 2 | 0.00 | Above 40,000,000 | 0 | 0.00 |
| Total | 2,645 | 100.00 | Total | 2,778 | 100.00 |
| **2007** | | | **2011** | | |
| 0-9,999 | 741 | 29.09 | 0-9,999 | 653 | 26.03 |
| 10,000-49,999 | 473 | 21.33 | 10,000-49,999 | 510 | 23.05 |
| 50,000-99,999 | 384 | 14.66 | 50,000-99,999 | 353 | 14.49 |
| 100,000-499,999 | 834 | 25.99 | 100,000-499,999 | 867 | 26.29 |
| 500,000-999,999 | 199 | 5.91 | 500,000-999,999 | 183 | 5.70 |
| 1,000,000-4,999,999 | 104 | 2.84 | 1,000,000-4,999,999 | 134 | 3.86 |
| 5,000,000-9,999,999 | 7 | 0.18 | 5,000,000-9,999,999 | 15 | 0.48 |
| 10,000,000-39,999,999 | 1 | 0.00 | 10,000,000-39,999,999 | 5 | 0.11 |
| Above 40,000,000 | 0 | 0.00 | Above 40,000,000 | 0 | 0.00 |
| Total | 2,743 | 100.00 | Total | 2,720 | 100.00 |
| **2008** | | | **2012** | | |
| 0-9,999 | 734 | 28.82 | 0-9,999 | 797 | 29.34 |
| 10,000-49,999 | 510 | 21.79 | 10,000-49,999 | 532 | 22.42 |
| 50,000-99,999 | 342 | 13.84 | 50,000-99,999 | 371 | 13.29 |
| 100,000-499,999 | 858 | 26.27 | 100,000-499,999 | 826 | 25.26 |
| 500,000-999,999 | 178 | 5.43 | 500,000-999,999 | 218 | 5.43 |
| 1,000,000-4,999,999 | 106 | 3.42 | 1,000,000-4,999,999 | 121 | 3.60 |
| 5,000,000-9,999,999 | 11 | 0.26 | 5,000,000-9,999,999 | 15 | 0.35 |
| 10,000,000-39,999,999 | 3 | 0.15 | 10,000,000-39,999,999 | 9 | 0.31 |
| Above 40,000,000 | 3 | 0.04 | Above 40,000,000 | 1 | 0.00 |
| Total | 2,745 | 100.00 | Total | 2,890 | 100.00 |
| **2009** | | | **2013** | | |
| 0-9,999 | 716 | 28.98 | 0-9,999 | 741 | 27.85 |
| 10,000-49,999 | 528 | 23.08 | 10,000-49,999 | 493 | 21.17 |
| 50,000-99,999 | 347 | 12.88 | 50,000-99,999 | 397 | 15.92 |
| 100,000-499,999 | 764 | 24.68 | 100,000-499,999 | 890 | 25.96 |
| 500,000-999,999 | 179 | 5.79 | 500,000-999,999 | 189 | 4.97 |
| 1,000,000-4,999,999 | 129 | 4.11 | 1,000,000-4,999,999 | 131 | 3.64 |
| 5,000,000-9,999,999 | 9 | 0.34 | 5,000,000-9,999,999 | 10 | 0.35 |
| 10,000,000-39,999,999 | 3 | 0.11 | 10,000,000-39,999,999 | 5 | 0.10 |
| Above 40,000,000 | 3 | 0.04 | Above 40,000,000 | 2 | 0.03 |
| Total | 2,678 | 100.00 | Total | 2,858 | 100.00 |

| | Number | Percentage | | Number | Percentage |
|---|---|---|---|---|---|
| **2014** | | | **2018** | | |
| 0-9,999 | 674 | 25.63 | 0-9,999 | 766 | 26.36 |
| 10,000-49,999 | 502 | 21.88 | 10,000-49,999 | 494 | 19.89 |
| 50,000-99,999 | 396 | 14.40 | 50,000-99,999 | 374 | 13.55 |
| 100,000-499,999 | 898 | 27.89 | 100,000-499,999 | 940 | 27.04 |
| 500,000-999,999 | 197 | 5.40 | 500,000-999,999 | 263 | 6.92 |
| 1,000,000-4,999,999 | 140 | 3.95 | 1,000,000-4,999,999 | 209 | 5.49 |
| 5,000,000-9,999,999 | 18 | 0.56 | 5,000,000-9,999,999 | 20 | 0.42 |
| 10,000,000-39,999,999 | 8 | 0.28 | 10,000,000-39,999,999 | 9 | 0.32 |
| Above 40,000,000 | 0 | 0.00 | Above 40,000,000 | 2 | 0.00 |
| Total | 2,833 | 100.00 | Total | 3,077 | 100.00 |
| **2015** | | | **2019** | | |
| 0-9,999 | 748 | 26.25 | 0-9,999 | 713 | 25.26 |
| 10,000-49,999 | 511 | 20.18 | 10,000-49,999 | 524 | 20.22 |
| 50,000-99,999 | 387 | 14.13 | 50,000-99,999 | 370 | 14.74 |
| 100,000-499,999 | 997 | 28.69 | 100,000-499,999 | 955 | 27.51 |
| 500,000-999,999 | 254 | 6.24 | 500,000-999,999 | 261 | 6.76 |
| 1,000,000-4,999,999 | 157 | 3.90 | 1,000,000-4,999,999 | 180 | 4.72 |
| 5,000,000-9,999,999 | 13 | 0.39 | 5,000,000-9,999,999 | 20 | 0.49 |
| 10,000,000-39,999,999 | 8 | 0.19 | 10,000,000-39,999,999 | 6 | 0.23 |
| Above 40,000,000 | 3 | 0.03 | Above 40,000,000 | 3 | 0.07 |
| Total | 3,078 | 100.00 | Total | 3,032 | 100.00 |
| **2016** | | | **2020** | | |
| 0-9,999 | 684 | 25.97 | 0-9,999 | 766 | 24.98 |
| 10,000-49,999 | 433 | 19.42 | 10,000-49,999 | 568 | 21.13 |
| 50,000-99,999 | 323 | 13.67 | 50,000-99,999 | 409 | 13.87 |
| 100,000-499,999 | 884 | 28.13 | 100,000-499,999 | 1017 | 28.14 |
| 500,000-999,999 | 250 | 6.69 | 500,000-999,999 | 273 | 6.12 |
| 1,000,000-4,999,999 | 187 | 5.50 | 1,000,000-4,999,999 | 202 | 4.93 |
| 5,000,000-9,999,999 | 9 | 0.36 | 5,000,000-9,999,999 | 17 | 0.46 |
| 10,000,000-39,999,999 | 8 | 0.22 | 10,000,000-39,999,999 | 11 | 0.34 |
| Above 40,000,000 | 2 | 0.04 | Above 40,000,000 | 3 | 0.03 |
| Total | 2,780 | 100.00 | Total | 3,266 | 100.00 |
| **2017** | | | **2021** | | |
| 0-9,999 | 698 | 24.47 | 0-9,999 | 768 | 25.28 |
| 10,000-49,999 | 526 | 21.48 | 10,000-49,999 | 557 | 20.49 |
| 50,000-99,999 | 410 | 14.67 | 50,000-99,999 | 403 | 13.05 |
| 100,000-499,999 | 965 | 27.70 | 100,000-499,999 | 989 | 28.00 |
| 500,000-999,999 | 234 | 6.25 | 500,000-999,999 | 323 | 7.75 |
| 1,000,000-4,999,999 | 172 | 4.51 | 1,000,000-4,999,999 | 198 | 4.42 |
| 5,000,000-9,999,999 | 24 | 0.56 | 5,000,000-9,999,999 | 22 | 0.58 |
| 10,000,000-39,999,999 | 7 | 0.33 | 10,000,000-39,999,999 | 11 | 0.34 |
| Above 40,000,000 | 4 | 0.03 | Above 40,000,000 | 8 | 0.09 |
| Total | 3,040 | 100.00 | Total | 3,279 | 100.00 |

| | Number | Percentage |
|---|---|---|
| **2006-2021** | | |
| 0-9,999 | 11,666 | 26.99 |
| 10,000-49,999 | 8,207 | 21.41 |
| 50,000-99,999 | 5,979 | 14.03 |
| 100,000-499,999 | 14,267 | 26.76 |
| 500,000-999,999 | 3,529 | 5.96 |
| 1,000,000-4,999,999 | 2,420 | 4.20 |
| 5,000,000-9,999,999 | 234 | 0.40 |
| 10,000,000-39,999,999 | 104 | 0.22 |
| Above 40,000,000 | 36 | 0.03 |
| Total | 46,442 | 100.00 |

*Source*: Lucerne tax records.

*Notes*: Basic observational unit (wealth brackets): household. Definition including spousal inheritance. We have taken the average of all censored wealth as the value of their wealth for people with censored wealth.

**Table T.70:** Annual share of taxable wealth at death by age group of decedents, Bern

| Year | First person's age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | 0.00 | 0.03 | 0.06 | 0.16 | 0.30 | 0.53 | 0.72 | 1.37 | 2.00 | 2.42 | 8.45 | 10.44 | 15.22 | 19.29 | 39.02 |
| 2003 | 0.00 | 0.01 | 0.04 | 0.08 | 0.26 | 0.42 | 0.69 | 1.45 | 2.15 | 2.67 | 7.83 | 10.35 | 14.79 | 19.78 | 39.48 |
| 2004 | 0.00 | 0.02 | 0.04 | 0.09 | 0.36 | 0.50 | 0.88 | 1.47 | 2.14 | 2.68 | 8.37 | 10.22 | 14.15 | 19.46 | 39.60 |
| 2005 | 0.00 | 0.01 | 0.02 | 0.07 | 0.23 | 0.43 | 0.74 | 1.02 | 1.90 | 2.46 | 8.04 | 10.05 | 13.79 | 21.29 | 39.95 |
| 2006 | 0.01 | 0.01 | 0.03 | 0.06 | 0.22 | 0.42 | 0.85 | 1.04 | 2.15 | 2.78 | 8.63 | 9.97 | 14.20 | 20.15 | 39.48 |
| 2007 | 0.00 | 0.01 | 0.05 | 0.08 | 0.16 | 0.33 | 0.68 | 1.25 | 2.17 | 2.87 | 7.74 | 9.73 | 13.51 | 19.96 | 41.48 |
| 2008 | 0.00 | 0.00 | 0.02 | 0.08 | 0.23 | 0.35 | 0.86 | 1.09 | 2.03 | 2.93 | 8.06 | 9.83 | 12.91 | 19.52 | 42.08 |
| 2009 | 0.00 | 0.01 | 0.02 | 0.09 | 0.15 | 0.30 | 0.54 | 1.15 | 1.66 | 2.70 | 7.98 | 9.93 | 13.58 | 18.58 | 43.31 |
| 2010 | 0.00 | 0.00 | 0.02 | 0.07 | 0.19 | 0.38 | 0.47 | 0.97 | 1.60 | 2.71 | 8.34 | 9.26 | 13.39 | 19.11 | 43.50 |
| 2011 | 0.00 | 0.00 | 0.07 | 0.06 | 0.14 | 0.34 | 0.63 | 1.25 | 1.36 | 2.50 | 9.44 | 8.97 | 12.65 | 18.96 | 43.64 |
| 2012 | 0.00 | 0.00 | 0.01 | 0.04 | 0.14 | 0.21 | 0.69 | 0.94 | 1.21 | 2.23 | 9.51 | 8.75 | 13.00 | 18.28 | 44.98 |
| 2013 | 0.00 | 0.00 | 0.01 | 0.15 | 0.14 | 0.23 | 0.58 | 0.95 | 1.47 | 2.44 | 8.95 | 8.64 | 12.33 | 18.37 | 45.74 |
| 2014 | 0.00 | 0.00 | 0.02 | 0.11 | 0.21 | 0.27 | 0.53 | 0.86 | 1.38 | 2.21 | 10.17 | 9.71 | 11.55 | 18.21 | 44.77 |
| 2015 | 0.00 | 0.00 | 0.07 | 0.03 | 0.11 | 0.16 | 0.55 | 0.81 | 1.61 | 2.13 | 9.16 | 9.94 | 12.37 | 17.69 | 45.35 |
| 2016 | 0.00 | 0.00 | 0.02 | 0.10 | 0.14 | 0.24 | 0.43 | 0.91 | 1.28 | 2.12 | 9.29 | 10.26 | 11.39 | 18.36 | 45.49 |
| 2017 | 0.00 | 0.01 | 0.01 | 0.04 | 0.16 | 0.23 | 0.50 | 0.80 | 1.38 | 1.88 | 10.12 | 10.38 | 12.04 | 16.96 | 45.48 |
| 2018 | 0.00 | 0.00 | 0.02 | 0.06 | 0.14 | 0.24 | 0.37 | 0.62 | 1.18 | 2.03 | 10.36 | 10.56 | 12.13 | 16.81 | 45.49 |
| 2019 | 0.00 | 0.00 | 0.02 | 0.02 | 0.07 | 0.27 | 0.31 | 0.45 | 1.27 | 1.75 | 9.76 | 11.54 | 12.26 | 16.73 | 45.55 |
| 2020 | 0.00 | 0.00 | 0.02 | 0.04 | 0.13 | 0.19 | 0.41 | 0.74 | 1.19 | 1.91 | 9.77 | 10.63 | 12.69 | 16.53 | 45.76 |
| 2021 | 0.00 | 0.00 | 0.01 | 0.04 | 0.07 | 0.15 | 0.32 | 0.69 | 1.26 | 1.69 | 9.19 | 10.81 | 13.63 | 16.18 | 45.95 |
| Mean | 0.00 | 0.01 | 0.03 | 0.07 | 0.18 | 0.31 | 0.59 | 0.99 | 1.62 | 2.35 | 8.96 | 10.00 | 13.08 | 18.51 | 43.30 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: individual adult.. We calculated the share of the deceased's wealth aggregated by age group of decedents. Definition including spousal inheritance.

**Table T.71:** Annual share of taxable wealth at death by age group of decedents, Lucerne

| Year | First person's age category | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | min-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2006 | 0.26 | 0.49 | 0.30 | 0.53 | 0.79 | 1.44 | 2.08 | 2.46 | 4.08 | 5.10 | 6.54 | 10.28 | 14.78 | 18.07 | 32.78 |
| 2007 | 0.15 | 0.44 | 0.29 | 0.51 | 0.87 | 1.17 | 2.37 | 2.88 | 3.61 | 5.54 | 6.23 | 10.39 | 13.67 | 18.67 | 33.21 |
| 2008 | 0.15 | 0.69 | 0.36 | 0.40 | 0.44 | 1.68 | 2.08 | 2.51 | 4.08 | 5.57 | 6.08 | 10.71 | 13.30 | 18.72 | 33.22 |
| 2009 | 0.34 | 0.56 | 0.45 | 0.34 | 0.49 | 1.23 | 1.90 | 3.02 | 4.18 | 4.52 | 6.46 | 9.19 | 13.44 | 18.26 | 35.62 |
| 2010 | 0.04 | 0.36 | 0.32 | 0.25 | 0.50 | 1.08 | 1.91 | 2.88 | 3.67 | 5.11 | 6.34 | 8.35 | 15.69 | 18.61 | 34.88 |
| 2011 | 0.33 | 0.37 | 0.40 | 0.48 | 0.77 | 0.74 | 1.58 | 3.05 | 3.35 | 4.74 | 6.80 | 9.34 | 12.98 | 19.82 | 35.26 |
| 2012 | 0.24 | 0.38 | 0.21 | 0.45 | 0.62 | 1.14 | 1.94 | 2.35 | 3.49 | 5.57 | 5.85 | 8.27 | 13.84 | 18.82 | 36.82 |
| 2013 | 0.14 | 0.21 | 0.42 | 0.21 | 0.42 | 0.87 | 1.50 | 2.94 | 3.57 | 4.55 | 6.86 | 8.96 | 14.52 | 19.14 | 35.69 |
| 2014 | 0.11 | 0.32 | 0.28 | 0.32 | 0.28 | 0.85 | 1.45 | 2.51 | 3.81 | 4.98 | 5.86 | 9.18 | 14.15 | 18.50 | 37.42 |
| 2015 | 0.03 | 0.29 | 0.26 | 0.29 | 0.36 | 0.91 | 1.95 | 2.44 | 3.25 | 4.78 | 6.63 | 8.54 | 13.32 | 18.55 | 38.40 |
| 2016 | 0.11 | 0.32 | 0.25 | 0.36 | 0.47 | 0.94 | 1.37 | 2.37 | 3.09 | 4.39 | 6.04 | 8.92 | 12.99 | 19.46 | 38.92 |
| 2017 | 0.03 | 0.16 | 0.39 | 0.26 | 0.23 | 0.76 | 1.35 | 2.96 | 3.45 | 4.87 | 6.35 | 8.98 | 11.88 | 18.65 | 39.67 |
| 2018 | 0.13 | 0.23 | 0.23 | 0.32 | 0.45 | 1.14 | 1.53 | 2.08 | 3.22 | 4.81 | 6.11 | 8.51 | 11.93 | 18.98 | 40.33 |
| 2019 | 0.10 | 0.26 | 0.10 | 0.30 | 0.56 | 0.79 | 1.35 | 2.04 | 3.56 | 4.52 | 6.33 | 9.23 | 11.94 | 18.44 | 40.47 |
| 2020 | 0.09 | 0.15 | 0.15 | 0.28 | 0.43 | 0.89 | 1.16 | 2.42 | 2.85 | 4.93 | 6.12 | 8.76 | 12.16 | 18.62 | 41.00 |
| 2021 | 0.15 | 0.12 | 0.21 | 0.15 | 0.37 | 0.76 | 1.07 | 1.74 | 3.54 | 4.21 | 5.55 | 10.83 | 13.78 | 18.24 | 39.28 |
| Mean | 0.15 | 0.34 | 0.29 | 0.34 | 0.50 | 1.02 | 1.66 | 2.54 | 3.55 | 4.89 | 6.26 | 9.28 | 13.40 | 18.72 | 37.06 |

*Source*: Lucerne tax records.

*Notes*: Basic observational unit: individual adult. Definition including spousal inheritance.

**Table T.72:** Annual taxable wealth at death by nominal wealth bracket, Bern (CHF million)

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-49,999,999 | Above 50,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 3 | 52 | 83 | 696 | 368 | 525 | 117 | n.a. | n.a. | 2,114 |
| 2003 | 3 | 53 | 84 | 719 | 384 | 534 | 127 | 94 | - | 1,997 |
| 2004 | 2 | 49 | 79 | 680 | 383 | 520 | 155 | n.a. | n.a. | 2,205 |
| 2005 | 3 | 45 | 85 | 675 | 408 | 575 | 132 | 206 | - | 2,129 |
| 2006 | 3 | 45 | 80 | 692 | 414 | 745 | 214 | 191 | 320 | 2,704 |
| 2007 | 2 | 46 | 81 | 673 | 426 | 715 | 245 | 270 | 719 | 3,177 |
| 2008 | 3 | 48 | 77 | 676 | 406 | 609 | 141 | 131 | 312 | 2,402 |
| 2009 | 3 | 48 | 79 | 708 | 418 | 627 | 112 | n.a. | n.a. | 2,392 |
| 2010 | 3 | 50 | 76 | 685 | 426 | 601 | 227 | n.a. | n.a. | 2,364 |
| 2011 | 3 | 51 | 81 | 665 | 395 | 631 | 148 | n.a. | n.a. | 2,266 |
| 2012 | 3 | 49 | 83 | 721 | 479 | 674 | 141 | n.a. | n.a. | 2,562 |
| 2013 | 3 | 51 | 85 | 696 | 474 | 769 | 167 | n.a. | n.a. | 2,696 |
| 2014 | 3 | 50 | 80 | 695 | 469 | 737 | 150 | n.a. | n.a. | 2,449 |
| 2015 | 3 | 54 | 90 | 699 | 523 | 788 | 185 | 188 | - | 2,530 |
| 2016 | 3 | 50 | 88 | 741 | 504 | 766 | 210 | n.a. | n.a. | 2,718 |
| 2017 | 3 | 52 | 88 | 698 | 522 | 791 | 167 | 193 | 348 | 2,860 |
| 2018 | 3 | 50 | 87 | 714 | 532 | 869 | 145 | n.a. | n.a. | 2,656 |
| 2019 | 3 | 51 | 88 | 760 | 543 | 892 | 306 | 134 | - | 2,777 |
| 2020 | 3 | 55 | 90 | 809 | 592 | 1,066 | 268 | n.a. | n.a. | 3,398 |
| 2021 | 3 | 50 | 86 | 777 | 577 | 1,064 | 214 | 471 | 926 | 4,168 |
| Mean | 3 | 50 | 83 | 709 | 462 | 725 | 178 | 211 | 207 | 2,628 |

*Source*: Bern main tax records.
*Note*: Basic observational unit: individual adult. Definition including spousal inheritance.

**Table T.73:** Annual share of taxable wealth at death by nominal wealth bracket, Bern

| Year | 0-<br>9,999 | 10,000-<br>49,999 | 50,000-<br>99,999 | 100,000-<br>499,999 | 500,000-<br>999,999 | 1,000,000-<br>4,999,999 | 5,000,000-<br>9,999,999 | 10,000,000-<br>49,999,999 | Above<br>50,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | 0.13 | 2.46 | 3.94 | 32.90 | 17.43 | 24.82 | 5.53 | n.a. | n.a. |
| 2003 | 0.13 | 2.63 | 4.20 | 35.98 | 19.24 | 26.76 | 6.36 | 4.70 | - |
| 2004 | 0.11 | 2.21 | 3.59 | 30.83 | 17.35 | 23.58 | 7.05 | n.a. | n.a. |
| 2005 | 0.12 | 2.12 | 3.99 | 31.73 | 19.17 | 26.99 | 6.20 | 9.69 | - |
| 2006 | 0.11 | 1.68 | 2.94 | 25.61 | 15.32 | 27.54 | 7.91 | 7.08 | 11.82 |
| 2007 | 0.08 | 1.45 | 2.56 | 21.18 | 13.41 | 22.51 | 7.72 | 8.48 | 22.62 |
| 2008 | 0.11 | 2.02 | 3.20 | 28.15 | 16.92 | 25.34 | 5.85 | 5.44 | 12.97 |
| 2009 | 0.13 | 2.01 | 3.32 | 29.59 | 17.49 | 26.21 | 4.68 | n.a. | n.a. |
| 2010 | 0.12 | 2.13 | 3.21 | 28.98 | 18.01 | 25.43 | 9.59 | n.a. | n.a. |
| 2011 | 0.13 | 2.23 | 3.57 | 29.33 | 17.43 | 27.84 | 6.55 | n.a. | n.a. |
| 2012 | 0.10 | 1.92 | 3.22 | 28.15 | 18.70 | 26.32 | 5.50 | n.a. | n.a. |
| 2013 | 0.11 | 1.90 | 3.17 | 25.81 | 17.60 | 28.52 | 6.18 | n.a. | n.a. |
| 2014 | 0.11 | 2.06 | 3.27 | 28.38 | 19.16 | 30.10 | 6.12 | n.a. | n.a. |
| 2015 | 0.12 | 2.15 | 3.55 | 27.63 | 20.68 | 31.14 | 7.30 | 7.44 | - |
| 2016 | 0.10 | 1.85 | 3.22 | 27.26 | 18.53 | 28.19 | 7.73 | n.a. | n.a. |
| 2017 | 0.09 | 1.80 | 3.06 | 24.39 | 18.26 | 27.65 | 5.84 | 6.73 | 12.16 |
| 2018 | 0.10 | 1.89 | 3.27 | 26.87 | 20.02 | 32.72 | 5.45 | n.a. | n.a. |
| 2019 | 0.10 | 1.85 | 3.16 | 27.37 | 19.57 | 32.13 | 11.02 | 4.81 | - |
| 2020 | 0.09 | 1.62 | 2.64 | 23.79 | 17.43 | 31.37 | 7.88 | n.a. | n.a. |
| 2021 | 0.07 | 1.20 | 2.07 | 18.63 | 13.85 | 25.53 | 5.13 | 11.29 | 22.23 |
| Mean | 0.11 | 1.96 | 3.26 | 27.63 | 17.78 | 27.53 | 6.78 | 7.84 | 7.12 |

*Source*: Bern main tax records.
*Note*: Basic observational unit: individual adult. Definition including spousal inheritance.

**Table T.74:** Annual taxable wealth at death by nominal wealth bracket, Lucerne (CHF million)

| Year | 0-9,999 | 10,000-49,999 | 50,000 - 99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000 - 9,999,999 | 10,000,000-39,999,999 | Above 40,000,000 | Sum |
|---|---|---|---|---|---|---|---|---|---|---|
| 2006 | 1 | 14 | 26 | 180 | 109 | 220 | 83 | 98 | 136 | 866 |
| 2007 | 1 | 13 | 28 | 197 | 135 | 202 | 50 | 16 | - | 641 |
| 2008 | 1 | 15 | 25 | 205 | 123 | 221 | 72 | 50 | 233 | 946 |
| 2009 | 1 | 15 | 25 | 185 | 126 | 264 | 57 | 35 | 215 | 922 |
| 2010 | 1 | 16 | 26 | 200 | 116 | 257 | 86 | 68 | - | 770 |
| 2011 | 1 | 15 | 25 | 205 | 125 | 253 | 115 | 92 | - | 831 |
| 2012 | 1 | 16 | 27 | 195 | 150 | 257 | 100 | 178 | 52 | 974 |
| 2013 | 1 | 14 | 29 | 209 | 129 | 254 | 69 | 72 | 163 | 940 |
| 2014 | 1 | 15 | 28 | 215 | 136 | 272 | 124 | 127 | - | 919 |
| 2015 | 1 | 15 | 28 | 244 | 177 | 287 | 89 | 116 | 234 | 1,191 |
| 2016 | 1 | 13 | 23 | 214 | 174 | 377 | 63 | 191 | 189 | 1,244 |
| 2017 | 1 | 16 | 30 | 235 | 162 | 312 | 161 | 116 | 305 | 1,337 |
| 2018 | 1 | 15 | 27 | 225 | 184 | 387 | 138 | 153 | 135 | 1,264 |
| 2019 | 1 | 15 | 26 | 236 | 183 | 329 | 133 | 112 | 339 | 1,375 |
| 2020 | 1 | 17 | 30 | 252 | 193 | 396 | 121 | 180 | 303 | 1,493 |
| 2021 | 1 | 16 | 30 | 243 | 223 | 364 | 146 | 176 | 852 | 2,052 |
| Mean | 1 | 15 | 27 | 215 | 153 | 291 | 100 | 111 | 197 | 1,110 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit (wealth brackets): household. This table reports annual total nominal taxable wealth at death. We group wealth by CHF brackets and compute the sum of all wealth for each of those brackets. Definition including spousal inheritance. For censored observations, we assign the average of the censored wealth category.

**Table T.75:** Annual share of taxable wealth at death by nominal wealth bracket, Lucerne

| Year | 0-9,999 | 10,000-49,999 | 50,000-99,999 | 100,000-499,999 | 500,000-999,999 | 1,000,000-4,999,999 | 5,000,000-9,999,999 | 10,000,000-39,999,999 | Above 40,000,000 |
|---|---|---|---|---|---|---|---|---|---|
| 2006 | 0.08 | 1.65 | 2.96 | 20.78 | 12.63 | 25.39 | 9.53 | 11.27 | 15.71 |
| 2007 | 0.12 | 2.08 | 4.35 | 30.65 | 21.02 | 31.53 | 7.77 | 2.50 | - |
| 2008 | 0.08 | 1.55 | 2.60 | 21.64 | 13.03 | 23.42 | 7.66 | 5.33 | 24.68 |
| 2009 | 0.07 | 1.62 | 2.73 | 20.04 | 13.61 | 28.60 | 6.20 | 3.79 | 23.34 |
| 2010 | 0.09 | 2.05 | 3.42 | 26.01 | 15.11 | 33.40 | 11.11 | 8.80 | - |
| 2011 | 0.08 | 1.75 | 3.06 | 24.70 | 15.07 | 30.49 | 13.82 | 11.02 | - |
| 2012 | 0.09 | 1.63 | 2.76 | 19.98 | 15.39 | 26.34 | 10.26 | 18.22 | 5.33 |
| 2013 | 0.09 | 1.54 | 3.08 | 22.22 | 13.71 | 27.00 | 7.37 | 7.61 | 17.38 |
| 2014 | 0.07 | 1.62 | 3.06 | 23.43 | 14.84 | 29.62 | 13.51 | 13.86 | - |
| 2015 | 0.07 | 1.24 | 2.31 | 20.50 | 14.88 | 24.13 | 7.47 | 9.74 | 19.67 |
| 2016 | 0.06 | 1.04 | 1.84 | 17.21 | 14.00 | 30.26 | 5.06 | 15.34 | 15.19 |
| 2017 | 0.06 | 1.17 | 2.22 | 17.54 | 12.15 | 23.33 | 12.04 | 8.65 | 22.84 |
| 2018 | 0.08 | 1.15 | 2.12 | 17.82 | 14.52 | 30.62 | 10.91 | 12.07 | 10.71 |
| 2019 | 0.06 | 1.12 | 1.93 | 17.13 | 13.34 | 23.92 | 9.67 | 8.15 | 24.67 |
| 2020 | 0.06 | 1.14 | 1.99 | 16.89 | 12.93 | 26.53 | 8.10 | 12.03 | 20.32 |
| 2021 | 0.05 | 0.80 | 1.45 | 11.86 | 10.88 | 17.75 | 7.11 | 8.59 | 41.52 |
| Mean | 0.07 | 1.35 | 2.43 | 19.36 | 13.77 | 26.19 | 9.04 | 10.01 | 17.78 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit (wealth brackets): household. This table reports annual total nominal taxable wealth at death in shares. We group wealth by CHF brackets and compute the sum of all wealth for each of those brackets. Definition including spousal inheritance. For censored observations, we assign the average of the censored wealth category.

**Table T.76:** Annual share of taxable wealth at death by percentile, Bern (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2002 | 99.67 | 16,093 | 95.46 | 74,524 | 81.09 | 224,173 | 60.72 | 485,982 |
| 2003 | 99.55 | 17,721 | 95.01 | 78,777 | 79.59 | 231,117 | 58.26 | 496,402 |
| 2004 | 99.64 | 17,810 | 95.63 | 78,852 | 81.96 | 237,805 | 62.48 | 521,262 |
| 2005 | 99.60 | 18,808 | 95.10 | 84,378 | 80.18 | 250,758 | 58.78 | 549,794 |
| 2006 | 99.67 | 17,650 | 96.05 | 87,142 | 83.32 | 267,028 | 64.93 | 596,454 |
| 2007 | 99.73 | 17,901 | 96.79 | 84,741 | 86.55 | 267,598 | 71.25 | 611,873 |
| 2008 | 99.66 | 16,977 | 95.94 | 80,788 | 82.80 | 247,770 | 63.55 | 550,963 |
| 2009 | 99.62 | 17,573 | 95.64 | 85,219 | 81.76 | 257,079 | 61.70 | 573,295 |
| 2010 | 99.68 | 16,252 | 95.95 | 78,755 | 82.10 | 257,053 | 61.70 | 567,487 |
| 2011 | 99.64 | 17,210 | 95.80 | 79,663 | 82.36 | 246,297 | 62.50 | 559,451 |
| 2012 | 99.67 | 17,922 | 95.79 | 85,092 | 82.25 | 266,534 | 62.00 | 600,084 |
| 2013 | 99.69 | 16,604 | 96.08 | 81,770 | 83.18 | 260,008 | 63.40 | 603,729 |
| 2014 | 99.67 | 18,294 | 95.83 | 83,364 | 82.04 | 267,422 | 61.48 | 617,785 |
| 2015 | 99.67 | 17,364 | 95.82 | 79,394 | 81.84 | 265,871 | 59.92 | 630,328 |
| 2016 | 99.82 | 19,558 | 97.72 | 87,317 | 90.30 | 282,784 | 79.33 | 632,615 |
| 2017 | 99.73 | 16,934 | 96.28 | 81,217 | 83.72 | 275,350 | 64.00 | 643,603 |
| 2018 | 99.71 | 17,413 | 95.92 | 85,006 | 82.20 | 283,038 | 61.06 | 651,707 |
| 2019 | 99.66 | 19,300 | 95.52 | 91,441 | 81.08 | 286,906 | 59.22 | 658,083 |
| 2020 | 99.68 | 19,640 | 96.11 | 91,534 | 82.90 | 302,858 | 62.77 | 709,138 |
| 2021 | 99.76 | 20,443 | 96.89 | 94,556 | 86.43 | 314,514 | 70.37 | 735,367 |
| Mean | 99.68 | 17,873 | 95.97 | 83,676 | 82.88 | 264,598 | 63.47 | 599,770 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2002 | 47.86 | 804,386 | 27.50 | 2,485,569 | 11.36 | 13,872,140 |
| 2003 | 45.18 | 787,025 | 23.90 | 2,413,641 | 7.57 | 13,256,520 |
| 2004 | 50.35 | 841,295 | 30.35 | 2,483,467 | 13.84 | 16,649,200 |
| 2005 | 45.50 | 878,327 | 24.27 | 2,586,127 | 7.87 | 12,687,670 |
| 2006 | 53.11 | 1,045,820 | 32.07 | 3,243,967 | 16.26 | 17,240,350 |
| 2007 | 61.06 | 1,045,746 | 43.40 | 3,554,077 | 24.63 | 29,035,160 |
| 2008 | 51.73 | 892,067 | 31.85 | 2,774,316 | 16.87 | 13,589,740 |
| 2009 | 48.94 | 931,509 | 28.55 | 2,720,184 | 13.03 | 13,488,300 |
| 2010 | 48.91 | 920,475 | 27.44 | 3,240,790 | 8.34 | 12,618,850 |
| 2011 | 49.49 | 956,328 | 28.05 | 2,848,741 | 9.17 | 13,733,080 |
| 2012 | 49.46 | 965,508 | 29.14 | 2,814,191 | 13.75 | 15,864,850 |
| 2013 | 50.70 | 1,027,197 | 29.15 | 3,040,479 | 13.34 | 14,983,320 |
| 2014 | 48.01 | 1,020,369 | 26.97 | 2,621,783 | 11.92 | 13,336,320 |
| 2015 | 45.51 | 1,036,039 | 22.87 | 3,030,531 | 7.03 | 10,199,440 |
| 2016 | 72.43 | 1,038,926 | 61.59 | 2,833,055 | 54.04 | 10,978,570 |
| 2017 | 51.41 | 1,033,493 | 30.82 | 3,051,327 | 16.10 | 12,328,500 |
| 2018 | 47.52 | 1,097,481 | 25.96 | 2,992,543 | 11.29 | 13,954,550 |
| 2019 | 45.32 | 1,069,045 | 21.55 | 3,531,985 | 4.91 | 9,509,063 |
| 2020 | 49.26 | 1,210,272 | 26.62 | 3,841,843 | 8.82 | 15,404,990 |
| 2021 | 59.67 | 1,249,625 | 42.05 | 3,899,409 | 23.88 | 40,237,380 |
| Mean | 51.07 | 992,547 | 30.70 | 3,000,401 | 14.70 | 15,648,400 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: individual adult. Top taxable wealth at death percentiles are defined annually on the basis of all decedents in the given year. Definition including spousal inheritance.

**Table T.77:** Annual share of taxable wealth at death by percentile, Lucerne (including threshold values in CHF)

| Year | Share Top 75% | Threshold Top 75% | Share Top 50% | Threshold Top 50% | Share Top 25% | Threshold Top 25% | Share Top 10% | Threshold Top 10% |
|---|---|---|---|---|---|---|---|---|
| 2006 | 99.97 | 5,411 | 97.69 | 61,000 | 88.36 | 217,037 | 72.58 | 559,414 |
| 2007 | 99.95 | 6,381 | 96.39 | 65,823 | 82.42 | 224,282 | 59.90 | 535,477 |
| 2008 | 99.96 | 7,000 | 97.59 | 64,866 | 87.92 | 224,000 | 72.69 | 540,612 |
| 2009 | 99.97 | 5,588 | 97.74 | 61,107 | 88.42 | 233,329 | 72.28 | 600,320 |
| 2010 | 99.95 | 6,272 | 97.10 | 61,000 | 85.66 | 231,290 | 65.67 | 574,583 |
| 2011 | 99.88 | 11,956 | 96.73 | 72,432 | 84.87 | 242,304 | 66.15 | 609,097 |
| 2012 | 99.97 | 5,797 | 97.62 | 62,237 | 87.96 | 231,558 | 71.31 | 600,139 |
| 2013 | 99.94 | 7,809 | 97.13 | 70,456 | 86.90 | 230,105 | 70.19 | 562,195 |
| 2014 | 99.89 | 12,132 | 96.70 | 73,792 | 85.24 | 261,541 | 67.08 | 621,074 |
| 2015 | 99.91 | 11,093 | 97.19 | 81,767 | 86.52 | 285,750 | 69.72 | 669,206 |
| 2016 | 99.93 | 10,556 | 97.43 | 86,955 | 87.37 | 303,432 | 70.93 | 792,644 |
| 2017 | 99.88 | 14,894 | 97.32 | 83,039 | 88.05 | 286,474 | 72.88 | 711,463 |
| 2018 | 99.92 | 10,018 | 97.34 | 83,811 | 86.88 | 294,230 | 69.14 | 786,659 |
| 2019 | 99.90 | 13,175 | 97.49 | 83,991 | 87.88 | 296,957 | 72.36 | 752,615 |
| 2020 | 99.90 | 13,200 | 97.48 | 84,349 | 88.14 | 307,127 | 72.46 | 771,794 |
| 2021 | 99.92 | 12,851 | 98.11 | 88,136 | 90.85 | 318,648 | 78.80 | 794,997 |
| Mean | 99.93 | 9,633 | 97.32 | 74,047 | 87.09 | 261,754 | 70.26 | 655,143 |

| Year | Share Top 5% | Threshold Top 5% | Share Top 1% | Threshold Top 1% | Share Top 0.1% | Threshold Top 0.1% |
|---|---|---|---|---|---|---|
| 2006 | 61.31 | 1,043,769 | 40.53 | 3,821,838 | 18.86 | 27,254,592 |
| 2007 | 45.54 | 864,708 | 21.51 | 2,557,570 | 5.45 | 9,095,108 |
| 2008 | 62.61 | 920,500 | 42.64 | 3,866,834 | 24.68 | 58,333,284 |
| 2009 | 60.81 | 1,073,376 | 38.91 | 3,765,000 | 23.34 | 53,797,024 |
| 2010 | 52.10 | 1,064,547 | 25.78 | 3,663,924 | 6.02 | 12,329,092 |
| 2011 | 53.03 | 1,123,443 | 29.13 | 4,256,192 | 7.77 | 15,775,833 |
| 2012 | 60.05 | 1,006,100 | 35.72 | 4,547,322 | 12.23 | 29,670,016 |
| 2013 | 58.82 | 1,030,378 | 37.47 | 3,342,399 | 19.49 | 19,883,064 |
| 2014 | 54.25 | 1,103,573 | 28.78 | 4,304,708 | 6.84 | 17,197,694 |
| 2015 | 58.61 | 1,114,466 | 39.25 | 3,554,980 | 21.99 | 27,692,490 |
| 2016 | 59.63 | 1,351,319 | 38.92 | 4,339,256 | 18.27 | 38,304,468 |
| 2017 | 62.25 | 1,271,973 | 41.97 | 5,568,241 | 22.84 | 61,057,040 |
| 2018 | 56.26 | 1,420,699 | 33.69 | 5,102,291 | 14.99 | 26,698,684 |
| 2019 | 61.80 | 1,279,815 | 43.20 | 4,828,696 | 27.30 | 36,068,868 |
| 2020 | 61.70 | 1,344,351 | 41.09 | 4,750,232 | 21.83 | 22,494,872 |
| 2021 | 70.80 | 1,321,537 | 55.10 | 6,000,000 | 41.52 | 77,443,904 |
| Mean | 58.72 | 1,145,910 | 37.11 | 4,266,843 | 18.34 | 33,318,502 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit (wealth): household. Top taxable wealth at death percentiles are defined annually, based on all taxable wealth at death in the given year. We replace censored wealth observations (above CHF 40m) by the mean of all censored wealth in the given year for unmarried tax units, and by the same mean divided by 4 for married tax units.

**Table T.78:** Annual share of taxable wealth at death by decedent age group, Bern

| Year | First person's age group | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2002 | . | 0.00 | 0.01 | 0.03 | 0.05 | 0.22 | 0.22 | 0.66 | 1.04 | 1.64 | 5.93 | 8.30 | 15.80 | 18.94 | 47.15 |
| 2003 | . | 0.00 | 0.01 | 0.02 | 0.07 | 0.14 | 0.42 | 0.82 | 1.49 | 2.40 | 6.68 | 8.48 | 14.07 | 23.01 | 42.39 |
| 2004 | . | 0.00 | 0.01 | 0.02 | 0.09 | 0.08 | 0.36 | 0.67 | 1.28 | 1.99 | 9.14 | 6.93 | 13.39 | 21.50 | 44.55 |
| 2005 | . | 0.00 | 0.00 | 0.01 | 0.13 | 0.14 | 0.22 | 0.47 | 1.04 | 2.20 | 7.03 | 10.09 | 12.00 | 21.42 | 45.26 |
| 2006 | 0.00 | 0.00 | 0.01 | 0.01 | 0.04 | 0.11 | 0.42 | 0.44 | 1.45 | 2.32 | 8.39 | 7.08 | 15.01 | 19.87 | 44.85 |
| 2007 | . | 0.00 | 0.00 | 0.01 | 0.02 | 0.72 | 0.90 | 0.42 | 1.74 | 1.96 | 10.72 | 6.87 | 16.93 | 17.72 | 42.00 |
| 2008 | . | . | 0.00 | 0.01 | 0.07 | 0.08 | 0.36 | 0.53 | 1.12 | 2.36 | 6.16 | 9.88 | 9.55 | 17.34 | 52.53 |
| 2009 | . | 0.00 | 0.00 | 0.03 | 0.03 | 0.22 | 0.26 | 0.53 | 1.11 | 2.37 | 5.62 | 6.89 | 12.22 | 17.19 | 53.52 |
| 2010 | . | . | 0.00 | 0.01 | 0.11 | 0.16 | 0.23 | 0.60 | 1.28 | 1.58 | 7.57 | 6.05 | 13.24 | 18.17 | 50.99 |
| 2011 | . | . | 0.01 | 0.01 | 0.03 | 0.11 | 0.24 | 0.80 | 1.06 | 2.00 | 8.49 | 6.13 | 14.73 | 17.51 | 48.88 |
| 2012 | . | . | 0.00 | 0.01 | 0.03 | 0.09 | 0.44 | 0.42 | 0.65 | 1.34 | 10.07 | 7.89 | 15.57 | 16.82 | 46.68 |
| 2013 | . | . | 0.00 | 0.02 | 0.04 | 0.03 | 0.24 | 0.53 | 1.23 | 1.66 | 6.44 | 9.38 | 10.64 | 18.20 | 51.57 |
| 2014 | . | . | 0.00 | 0.00 | 0.06 | 0.11 | 0.22 | 0.28 | 0.67 | 2.00 | 8.96 | 9.53 | 8.09 | 21.35 | 48.71 |
| 2015 | . | . | 0.00 | 0.00 | 0.04 | 0.09 | 0.21 | 0.30 | 1.15 | 2.12 | 8.42 | 9.97 | 10.30 | 17.81 | 49.58 |
| 2016 | . | . | 0.00 | 0.01 | 0.01 | 0.07 | 0.08 | 0.32 | 0.50 | 0.72 | 26.70 | 4.33 | 4.57 | 31.89 | 30.79 |
| 2017 | . | 0.00 | 0.00 | 0.01 | 0.02 | 0.12 | 0.22 | 0.36 | 0.80 | 1.40 | 10.44 | 8.75 | 9.35 | 12.56 | 55.97 |
| 2018 | . | . | 0.01 | 0.01 | 0.07 | 0.05 | 0.28 | 0.37 | 0.60 | 2.22 | 8.71 | 9.13 | 11.12 | 15.96 | 51.45 |
| 2019 | . | . | 0.00 | 0.01 | 0.03 | 0.15 | 0.12 | 0.27 | 0.83 | 1.41 | 7.15 | 11.67 | 12.10 | 17.08 | 49.17 |
| 2020 | . | . | 0.00 | 0.00 | 0.05 | 0.07 | 0.23 | 0.38 | 0.69 | 1.79 | 9.06 | 8.22 | 12.29 | 14.89 | 52.33 |
| 2021 | . | . | 0.00 | 0.01 | 0.02 | 0.07 | 0.20 | 0.37 | 0.72 | 1.14 | 6.25 | 9.88 | 14.19 | 10.84 | 56.31 |
| Mean | 0.00 | 0.00 | 0.00 | 0.01 | 0.05 | 0.14 | 0.29 | 0.48 | 1.02 | 1.83 | 8.90 | 8.27 | 12.26 | 18.50 | 48.23 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: individual adult. This table reports annual shares of total taxable wealth at death allocated to each age group. Definition including spousal inheritance.

**Table T.79:** Annual share of taxable wealth at death by decedent age group, Lucerne

| Year | First person's age group | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46-50 | 51-55 | 56-60 | 61-65 | 66-70 | 71-75 | 76-80 | 81-85 | 86-max |
| 2006 | 0.03 | 0.03 | 0.04 | 0.06 | 0.04 | 0.15 | 0.49 | 1.11 | 1.33 | 9.96 | 3.11 | 14.79 | 14.80 | 16.94 | 37.13 |
| 2007 | 0.01 | 0.00 | 0.04 | 0.11 | 0.08 | 0.72 | 1.34 | 0.97 | 2.29 | 4.62 | 5.17 | 10.72 | 12.38 | 26.30 | 35.24 |
| 2008 | 0.00 | 0.02 | 0.01 | 0.05 | 0.15 | 0.26 | 0.58 | 0.90 | 1.62 | 4.53 | 6.51 | 14.03 | 17.06 | 16.41 | 37.87 |
| 2009 | 0.01 | 0.01 | 0.00 | 0.02 | 0.13 | 0.23 | 0.59 | 0.76 | 7.56 | 2.59 | 6.00 | 8.58 | 16.66 | 24.97 | 31.89 |
| 2010 | 0.00 | 0.01 | 0.03 | 0.07 | 0.03 | 0.30 | 0.47 | 0.83 | 1.45 | 3.82 | 8.73 | 7.47 | 14.87 | 22.34 | 39.58 |
| 2011 | 0.80 | 0.04 | 0.01 | 0.16 | 0.12 | 0.12 | 1.37 | 1.36 | 1.86 | 3.25 | 4.84 | 10.12 | 13.18 | 17.37 | 45.39 |
| 2012 | 0.01 | 0.04 | 0.01 | 0.02 | 0.21 | 0.10 | 0.51 | 1.32 | 2.29 | 3.01 | 9.80 | 11.15 | 18.15 | 21.75 | 31.63 |
| 2013 | 0.00 | 0.04 | 0.09 | 0.04 | 0.03 | 0.26 | 0.29 | 1.34 | 1.47 | 2.25 | 4.91 | 9.57 | 27.30 | 20.64 | 31.76 |
| 2014 | 0.00 | 0.02 | 0.05 | 0.07 | 0.09 | 0.54 | 0.32 | 0.81 | 2.06 | 2.41 | 4.54 | 6.52 | 15.85 | 22.30 | 44.43 |
| 2015 | 0.00 | 0.01 | 0.06 | 0.02 | 0.06 | 0.61 | 0.27 | 0.64 | 1.03 | 2.80 | 11.03 | 5.00 | 14.50 | 15.80 | 48.16 |
| 2016 | 0.01 | 0.01 | 0.01 | 0.08 | 0.12 | 0.16 | 0.30 | 0.73 | 1.97 | 12.11 | 3.22 | 11.02 | 10.69 | 14.84 | 44.71 |
| 2017 | 0.00 | 0.02 | 0.01 | 0.00 | 0.02 | 0.27 | 0.30 | 1.33 | 1.21 | 2.30 | 4.94 | 12.31 | 14.36 | 13.80 | 49.13 |
| 2018 | 0.00 | 0.04 | 0.01 | 0.02 | 0.03 | 0.44 | 2.57 | 0.60 | 1.77 | 2.14 | 4.63 | 17.57 | 10.70 | 16.01 | 43.48 |
| 2019 | 0.00 | 0.03 | 0.02 | 0.02 | 0.04 | 0.15 | 5.31 | 0.71 | 1.13 | 2.38 | 4.60 | 6.41 | 18.03 | 10.93 | 50.21 |
| 2020 | 0.00 | 0.06 | 0.00 | 0.02 | 0.15 | 0.22 | 0.70 | 0.79 | 1.17 | 2.24 | 9.38 | 10.57 | 20.10 | 16.02 | 38.57 |
| 2021 | 0.00 | 0.01 | 0.01 | 0.00 | 0.02 | 0.07 | 0.14 | 0.27 | 1.54 | 8.96 | 13.70 | 5.61 | 19.57 | 17.96 | 32.13 |
| Mean | 0.06 | 0.03 | 0.03 | 0.05 | 0.08 | 0.29 | 0.97 | 0.91 | 1.99 | 4.34 | 6.57 | 10.09 | 16.14 | 18.40 | 40.08 |

*Source*: Lucerne tax records.

*Notes*: Basic observational unit: household. This table reports annual shares of total taxable wealth at death of each decedent age group. Definition including spousal inheritance.

**Table T.80:** Annual share of financial/non-financial imputed net wealth of decedents by age group, Bern

| Year | Age group | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | min-40 | | 41-45 | | 46-50 | | 51-55 | | 56-60 | | 61-65 | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2002 | 82.22 | 17.78 | 81.11 | 18.89 | 90.31 | 9.69 | 82.92 | 17.08 | 72.15 | 27.85 | 72.06 | 27.94 |
| 2003 | 75.95 | 24.05 | 79.04 | 20.96 | 99.15 | 0.85 | 87.18 | 12.82 | 75.25 | 24.75 | 61.41 | 38.59 |
| 2004 | 98.63 | 1.37 | 234.35 | -134.35 | 93.19 | 6.81 | 78.06 | 21.94 | 61.59 | 38.41 | 68.13 | 31.87 |
| 2005 | 66.20 | 33.80 | 86.38 | 13.62 | 75.69 | 24.31 | 77.79 | 22.21 | 79.60 | 20.40 | 68.68 | 31.32 |
| 2006 | 91.02 | 8.98 | 90.28 | 9.72 | 72.32 | 27.68 | 83.40 | 16.60 | 66.45 | 33.55 | 71.50 | 28.50 |
| 2007 | 99.50 | 0.50 | 98.67 | 1.33 | 110.75 | -10.75 | 82.53 | 17.47 | 51.48 | 48.52 | 89.17 | 10.83 |
| 2008 | 83.53 | 16.47 | 81.93 | 18.07 | 87.93 | 12.07 | 75.04 | 24.96 | 68.84 | 31.16 | 75.87 | 24.13 |
| 2009 | 77.21 | 22.79 | 95.25 | 4.75 | 95.57 | 4.43 | 72.38 | 27.62 | 79.16 | 20.84 | 71.41 | 28.59 |
| 2010 | 100.99 | -0.99 | 102.23 | -2.23 | 77.75 | 22.25 | 89.31 | 10.69 | 74.77 | 25.23 | 74.53 | 25.47 |
| 2011 | 129.96 | -29.96 | 84.44 | 15.56 | 92.31 | 7.69 | 82.10 | 17.90 | 80.63 | 19.37 | 72.43 | 27.57 |
| 2012 | 168.99 | -68.99 | 109.87 | -9.87 | 82.25 | 17.75 | 78.68 | 21.32 | 90.21 | 9.79 | 81.61 | 18.39 |
| 2013 | 106.46 | -6.46 | 102.63 | -2.63 | 86.38 | 13.62 | 52.85 | 47.15 | 76.25 | 23.75 | 81.44 | 18.56 |
| 2014 | 123.75 | -23.75 | 105.86 | -5.86 | 89.86 | 10.14 | 86.15 | 13.85 | 74.35 | 25.65 | 68.45 | 31.55 |
| 2015 | 92.88 | 7.12 | 84.47 | 15.53 | 87.20 | 12.80 | 79.14 | 20.86 | 80.10 | 19.90 | 76.13 | 23.87 |
| 2016 | 63.68 | 36.32 | 95.12 | 4.88 | 93.82 | 6.18 | 69.15 | 30.85 | 84.59 | 15.41 | 75.44 | 24.56 |
| 2017 | 104.45 | -4.45 | 106.43 | -6.43 | 96.42 | 3.58 | 69.96 | 30.04 | 78.27 | 21.73 | 79.91 | 20.09 |
| 2018 | 123.91 | -23.91 | 110.39 | -10.39 | 93.23 | 6.77 | 82.43 | 17.57 | 81.26 | 18.74 | 80.23 | 19.77 |
| 2019 | 102.98 | -2.98 | 96.21 | 3.79 | 87.50 | 12.50 | 78.31 | 21.69 | 77.21 | 22.79 | 79.01 | 20.99 |
| 2020 | 72.12 | 27.88 | 73.35 | 26.65 | 86.72 | 13.28 | 71.83 | 28.17 | 68.40 | 31.60 | 64.49 | 35.51 |
| 2021 | 95.19 | 4.81 | 88.52 | 11.48 | 66.72 | 33.28 | 78.54 | 21.46 | 76.98 | 23.02 | 80.74 | 19.26 |
| Mean | 97.98 | 2.02 | 100.33 | -0.33 | 88.25 | 11.75 | 77.89 | 22.11 | 74.88 | 25.12 | 74.63 | 25.37 |

| Year | Age group | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 66-70 | | 71-75 | | 76-80 | | 81-85 | | 86-max | | All | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2002 | 68.01 | 31.99 | 70.84 | 29.16 | 71.63 | 28.37 | 73.37 | 26.63 | 72.68 | 27.32 | 72.35 | 27.65 |
| 2003 | 75.16 | 24.84 | 62.67 | 37.33 | 68.96 | 31.04 | 68.29 | 31.71 | 72.16 | 27.84 | 70.24 | 29.76 |
| 2004 | 81.87 | 18.13 | 69.56 | 30.44 | 71.41 | 28.59 | 77.67 | 22.33 | 79.12 | 20.88 | 77.03 | 22.97 |
| 2005 | 73.40 | 26.60 | 72.79 | 27.21 | 73.29 | 26.71 | 69.22 | 30.78 | 75.06 | 24.94 | 73.18 | 26.82 |
| 2006 | 53.37 | 46.63 | 66.22 | 33.78 | 74.20 | 25.80 | 73.76 | 26.24 | 80.40 | 19.60 | 74.48 | 25.52 |
| 2007 | 89.84 | 10.16 | 72.70 | 27.30 | 65.07 | 34.93 | 79.63 | 20.37 | 77.31 | 22.69 | 76.94 | 23.06 |
| 2008 | 74.59 | 25.41 | 73.02 | 26.98 | 69.83 | 30.17 | 70.86 | 29.14 | 81.71 | 18.29 | 77.12 | 22.88 |
| 2009 | 72.94 | 27.06 | 63.46 | 36.54 | 73.26 | 26.74 | 67.63 | 32.37 | 77.10 | 22.90 | 73.77 | 26.23 |
| 2010 | 74.02 | 25.98 | 69.84 | 30.16 | 69.99 | 30.01 | 71.47 | 28.53 | 76.83 | 23.17 | 74.42 | 25.58 |
| 2011 | 81.26 | 18.74 | 72.01 | 27.99 | 77.16 | 22.84 | 69.69 | 30.31 | 74.80 | 25.20 | 74.76 | 25.24 |
| 2012 | 78.60 | 21.40 | 71.60 | 28.40 | 79.68 | 20.32 | 71.10 | 28.90 | 76.32 | 23.68 | 76.07 | 23.93 |
| 2013 | 74.85 | 25.15 | 76.93 | 23.07 | 70.98 | 29.02 | 74.53 | 25.47 | 76.84 | 23.16 | 75.67 | 24.33 |
| 2014 | 79.99 | 20.01 | 74.34 | 25.66 | 70.20 | 29.80 | 78.88 | 21.12 | 76.02 | 23.98 | 76.33 | 23.67 |
| 2015 | 84.34 | 15.66 | 80.62 | 19.38 | 72.99 | 27.01 | 72.45 | 27.55 | 73.84 | 26.16 | 75.20 | 24.80 |
| 2016 | 97.64 | 2.36 | 76.88 | 23.12 | 73.14 | 26.86 | 92.73 | 7.27 | 77.92 | 22.08 | 87.67 | 12.33 |
| 2017 | 91.24 | 8.76 | 75.83 | 24.17 | 71.95 | 28.05 | 66.70 | 33.30 | 79.88 | 20.12 | 78.34 | 21.66 |
| 2018 | 83.69 | 16.31 | 83.06 | 16.94 | 79.36 | 20.64 | 69.37 | 30.63 | 75.20 | 24.80 | 76.46 | 23.54 |
| 2019 | 80.88 | 19.12 | 77.95 | 22.05 | 73.19 | 26.81 | 72.61 | 27.39 | 73.60 | 26.40 | 74.59 | 25.41 |
| 2020 | 82.02 | 17.98 | 71.01 | 28.99 | 72.60 | 27.40 | 68.57 | 31.43 | 74.32 | 25.68 | 73.46 | 26.54 |
| 2021 | 79.99 | 20.01 | 49.75 | 50.25 | 79.09 | 20.91 | 69.88 | 30.12 | 75.90 | 24.10 | 73.52 | 26.48 |
| Mean | 78.88 | 21.12 | 71.55 | 28.45 | 72.90 | 27.10 | 72.92 | 27.08 | 76.35 | 23.65 | 75.58 | 24.42 |

*Source*: Bern main tax records.

*Notes*: Basic observational unit: individual adult. Definition including spousal inheritance. $F$ = Share of financial imputed net wealth, $NF$ = Share of non-financial imputed net wealth

In this table, imputed net wealth is computed as follows:

Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt

Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt

Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets.

Non-financial assets essentially consist of real estate.

Negative financial wealth and non-financial were set to 0. Imputed net wealth = $FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.

**Table T.81:** Annual share of financial/non-financial imputed net wealth of decedents by age group, Lucerne

| Year | Age group | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | min-40 | | 41-45 | | 46-50 | | 51-55 | | 56-60 | | 61-65 | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2006 | 112.62 | -12.62 | 133.50 | -33.50 | 102.83 | -2.83 | 158.97 | -58.97 | 90.23 | 9.77 | 83.70 | 16.30 |
| 2007 | 135.37 | -35.37 | 74.01 | 25.99 | 79.49 | 20.51 | 94.97 | 5.03 | 82.45 | 17.55 | 72.08 | 27.92 |
| 2008 | 124.69 | -24.69 | 162.20 | -62.20 | 85.72 | 14.28 | 98.09 | 1.91 | 79.65 | 20.35 | 80.97 | 19.03 |
| 2009 | 117.64 | -17.64 | 65.97 | 34.03 | 44.14 | 55.86 | 68.67 | 31.33 | 81.51 | 18.49 | 83.23 | 16.77 |
| 2010 | 96.29 | 3.71 | 84.38 | 15.62 | 104.39 | -4.39 | 63.18 | 36.82 | 215.38 | -115.38 | 75.97 | 24.03 |
| 2011 | 83.90 | 16.10 | 99.66 | 0.34 | 102.12 | -2.12 | 81.26 | 18.74 | 53.83 | 46.17 | 79.41 | 20.59 |
| 2012 | 83.46 | 16.54 | 105.83 | -5.83 | 96.60 | 3.40 | 61.48 | 38.52 | 83.80 | 16.20 | 79.47 | 20.53 |
| 2013 | 112.43 | -12.43 | 145.25 | -45.25 | 108.27 | -8.27 | 51.33 | 48.67 | 98.43 | 1.57 | 78.93 | 21.07 |
| 2014 | 90.23 | 9.77 | 99.58 | 0.42 | 124.55 | -24.55 | 77.11 | 22.89 | 85.83 | 14.17 | 78.49 | 21.51 |
| 2015 | 103.06 | -3.06 | 95.54 | 4.46 | 113.88 | -13.88 | 72.07 | 27.93 | 83.62 | 16.38 | 84.44 | 15.56 |
| 2016 | 101.62 | -1.62 | 120.34 | -20.34 | 99.32 | 0.68 | 54.26 | 45.74 | 68.75 | 31.25 | 83.23 | 16.77 |
| 2017 | 141.94 | -41.94 | 71.94 | 28.06 | 123.55 | -23.55 | 64.44 | 35.56 | 80.13 | 19.87 | 81.11 | 18.89 |
| 2018 | 99.07 | 0.93 | 62.87 | 37.13 | 102.12 | -2.12 | 80.97 | 19.03 | 90.80 | 9.20 | 89.12 | 10.88 |
| 2019 | -297.24 | 397.24 | 97.54 | 2.46 | 109.06 | -9.06 | 55.72 | 44.28 | 65.32 | 34.68 | 80.24 | 19.76 |
| 2020 | 105.85 | -5.85 | 76.98 | 23.02 | 77.93 | 22.07 | 79.20 | 20.80 | 84.81 | 15.19 | 82.64 | 17.36 |
| 2021 | 128.91 | -28.91 | 95.30 | 4.70 | 80.90 | 19.10 | 132.70 | -32.70 | 80.23 | 19.77 | 93.04 | 6.96 |
| Mean | 83.74 | 16.26 | 99.43 | 0.57 | 97.18 | 2.82 | 80.90 | 19.10 | 89.05 | 10.95 | 81.63 | 18.37 |

| Year | Age group | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 66-70 | | 71-75 | | 76-80 | | 81-85 | | 86-max | | All | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2006 | 64.79 | 35.21 | 73.08 | 26.92 | 75.55 | 24.45 | 76.20 | 23.80 | 74.68 | 25.32 | 75.46 | 24.54 |
| 2007 | 76.80 | 23.20 | 72.33 | 27.67 | 80.78 | 19.22 | 67.68 | 32.32 | 75.26 | 24.74 | 74.11 | 25.89 |
| 2008 | 75.60 | 24.40 | 72.43 | 27.57 | 80.71 | 19.29 | 74.30 | 25.70 | 78.19 | 21.81 | 77.67 | 22.33 |
| 2009 | 61.75 | 38.25 | 78.13 | 21.87 | 76.53 | 23.47 | 78.25 | 21.75 | 69.68 | 30.32 | 73.20 | 26.80 |
| 2010 | 74.41 | 25.59 | 73.10 | 26.90 | 73.84 | 26.16 | 73.14 | 26.86 | 74.35 | 25.65 | 74.86 | 25.14 |
| 2011 | 78.92 | 21.08 | 65.72 | 34.28 | 76.71 | 23.29 | 70.30 | 29.70 | 72.70 | 27.30 | 72.81 | 27.19 |
| 2012 | 78.30 | 21.70 | 76.04 | 23.96 | 77.77 | 22.23 | 80.13 | 19.87 | 76.19 | 23.81 | 77.67 | 22.33 |
| 2013 | 76.93 | 23.07 | 80.13 | 19.87 | 79.65 | 20.35 | 66.30 | 33.70 | 77.78 | 22.22 | 75.71 | 24.29 |
| 2014 | 85.20 | 14.80 | 78.37 | 21.63 | 78.77 | 21.23 | 72.92 | 27.08 | 77.67 | 22.33 | 77.52 | 22.48 |
| 2015 | 83.51 | 16.49 | 74.99 | 25.01 | 79.82 | 20.18 | 71.66 | 28.34 | 79.95 | 20.05 | 78.53 | 21.47 |
| 2016 | 75.70 | 24.30 | 86.01 | 13.99 | 77.73 | 22.27 | 78.54 | 21.46 | 76.98 | 23.02 | 78.39 | 21.61 |
| 2017 | 69.29 | 30.71 | 71.60 | 28.40 | 79.44 | 20.56 | 71.92 | 28.08 | 82.19 | 17.81 | 78.04 | 21.96 |
| 2018 | 81.53 | 18.47 | 85.86 | 14.14 | 71.14 | 28.86 | 81.49 | 18.51 | 80.33 | 19.67 | 80.81 | 19.19 |
| 2019 | 84.89 | 15.11 | 67.30 | 32.70 | 78.97 | 21.03 | 82.33 | 17.67 | 76.85 | 23.15 | 77.71 | 22.29 |
| 2020 | 77.69 | 22.31 | 74.35 | 25.65 | 85.75 | 14.25 | 76.48 | 23.52 | 80.74 | 19.26 | 80.13 | 19.87 |
| 2021 | 86.61 | 13.39 | 79.52 | 20.48 | 77.14 | 22.86 | 75.06 | 24.94 | 79.64 | 20.36 | 79.55 | 20.45 |
| Mean | 77.00 | 23.00 | 75.56 | 24.44 | 78.14 | 21.86 | 74.79 | 25.21 | 77.07 | 22.93 | 77.01 | 22.99 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Definition including spousal inheritance. $F$ = Share of financial imputed net wealth, $NF$ = Share of non-financial imputed net wealth
In this table, imputed net wealth is computed as follows:
Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt
Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt
Financial wealth include financial assets (bank balances, life insurance policies and securities), business assets and other movable assets.
Non-financial assets essentially consist of real estate.
Negative financial and non-financial wealth were set to 0. Imputed net wealth = $FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.
We calculated the shares per observation and then averaged all the observations belonging to an age group and year.

**Table T.82:** Annual share of financial/non-financial net wealth of decedents by nominal wealth bracket, Bern

| Year | Net wealth brackets: 100,000 - 499,999 | | 500,000 - 999,999 | | 1,000,000 - 4,999,999 | | 5,000,000 - 9,999,999 | | 10,000,000 - 49,999,999 | | Above 50,000,000 | | All | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2002 | 70.31 | 29.69 | 66.59 | 33.41 | 72.44 | 27.56 | 67.56 | 32.44 | 87.15 | 12.85 | 38.23 | 61.77 | 72.35 | 27.65 |
| 2003 | 68.43 | 31.57 | 67.18 | 32.82 | 67.81 | 32.19 | 66.67 | 33.33 | 72.75 | 27.25 | - | - | 70.24 | 29.76 |
| 2004 | 70.30 | 29.70 | 69.87 | 30.13 | 71.65 | 28.35 | 74.16 | 25.84 | 90.55 | 9.45 | 102.06 | -2.06 | 77.03 | 22.97 |
| 2005 | 69.04 | 30.96 | 70.43 | 29.57 | 70.35 | 29.65 | 66.27 | 33.73 | 86.86 | 13.14 | - | - | 73.18 | 26.82 |
| 2006 | 68.56 | 31.44 | 67.87 | 32.13 | 74.18 | 25.82 | 75.85 | 24.15 | 88.78 | 11.22 | 76.74 | 23.26 | 74.48 | 25.52 |
| 2007 | 68.50 | 31.50 | 69.83 | 30.17 | 73.08 | 26.92 | 76.14 | 23.86 | 87.54 | 12.46 | 83.51 | 16.49 | 76.94 | 23.06 |
| 2008 | 69.20 | 30.80 | 69.92 | 30.08 | 76.53 | 23.47 | 83.36 | 16.64 | 73.88 | 26.12 | 91.71 | 8.29 | 77.12 | 22.88 |
| 2009 | 69.62 | 30.38 | 70.23 | 29.77 | 68.37 | 31.63 | 52.38 | 47.62 | 86.83 | 13.17 | 99.00 | 1.00 | 73.77 | 26.23 |
| 2010 | 68.60 | 31.40 | 71.53 | 28.47 | 73.06 | 26.94 | 73.84 | 26.16 | 75.35 | 24.65 | 99.07 | 0.93 | 74.42 | 25.58 |
| 2011 | 69.37 | 30.63 | 72.86 | 27.14 | 68.48 | 31.52 | 87.56 | 12.44 | 76.86 | 23.14 | 103.34 | -3.34 | 74.76 | 25.24 |
| 2012 | 70.64 | 29.36 | 69.91 | 30.09 | 72.73 | 27.27 | 74.41 | 25.59 | 88.66 | 11.34 | 90.99 | 9.01 | 76.07 | 23.93 |
| 2013 | 68.76 | 31.24 | 71.81 | 28.19 | 70.94 | 29.06 | 75.41 | 24.59 | 90.50 | 9.50 | 91.84 | 8.16 | 75.67 | 24.33 |
| 2014 | 69.81 | 30.19 | 70.17 | 29.83 | 74.22 | 25.78 | 77.74 | 22.26 | 83.74 | 16.26 | 100.00 | 0.00 | 76.33 | 23.67 |
| 2015 | 70.24 | 29.76 | 68.53 | 31.47 | 73.98 | 26.02 | 77.20 | 22.80 | 87.22 | 12.78 | - | - | 75.20 | 24.80 |
| 2016 | 71.00 | 29.00 | 69.54 | 30.46 | 77.12 | 22.88 | 69.98 | 30.02 | 96.77 | 3.23 | 98.81 | 1.19 | 87.67 | 12.33 |
| 2017 | 71.61 | 28.39 | 70.42 | 29.58 | 73.73 | 26.27 | 72.62 | 27.38 | 85.34 | 14.66 | 103.89 | -3.89 | 78.34 | 21.66 |
| 2018 | 73.23 | 26.77 | 71.43 | 28.57 | 75.47 | 24.53 | 76.77 | 23.23 | 60.76 | 39.24 | 98.88 | 1.12 | 76.46 | 23.54 |
| 2019 | 71.81 | 28.19 | 72.21 | 27.79 | 73.56 | 26.44 | 70.06 | 29.94 | 87.55 | 12.45 | - | - | 74.59 | 25.41 |
| 2020 | 69.53 | 30.47 | 67.47 | 32.53 | 70.19 | 29.81 | 73.43 | 26.57 | 84.52 | 15.48 | 92.15 | 7.85 | 73.46 | 26.54 |
| 2021 | 70.08 | 29.92 | 65.50 | 34.50 | 70.27 | 29.73 | 65.62 | 34.38 | 79.24 | 20.76 | 80.66 | 19.34 | 73.52 | 26.48 |
| Mean | 69.93 | 30.07 | 69.67 | 30.33 | 72.41 | 27.59 | 72.85 | 27.15 | 83.54 | 16.46 | 90.68 | 9.32 | 75.58 | 24.42 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: individual adult. Definition including spousal inheritance. $F$ = Financial imputed net wealth, $NF$ = Non-financial imputed net wealth
Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets. Non-financial assets essentially consist of real estate.
In this table, imputed net wealth is computed as follows:
Financial imputed net wealth ($FNW$) = Financial wealth $-0.06\times$Debt
Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt
Negative financial wealth and non-financial are set to 0. Imputed net wealth $= FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.
We calculated the shares per observation and then averaged all observations belonging to wealth bracket and year.
We use the "net wealth" variable of decedents supplied by the Bern administration to define wealth brackets.

**Table T.83:** Annual share of financial/non-financial net wealth of decedents by nominal wealth bracket, Lucerne

| Year | Net wealth brackets | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 100,000 - 499,999 | | 500,000 - 999,999 | | 1,000,000 - 4,999,999 | | 5,000,000 - 9,999,999 | | 10,000,000 - 49,999,999 | | Above 40,000,000 | | All | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2006 | 77.55 | 22.45 | 71.55 | 28.45 | 70.55 | 29.45 | 70.97 | 29.03 | 80.15 | 19.85 | 93.68 | 6.32 | 75.46 | 24.54 |
| 2007 | 78.00 | 22.00 | 71.98 | 28.02 | 70.31 | 29.69 | 72.40 | 27.60 | 80.40 | 19.60 | - | - | 74.11 | 25.89 |
| 2008 | 77.62 | 22.38 | 71.96 | 28.04 | 69.60 | 30.40 | 71.10 | 28.90 | 81.49 | 18.51 | 91.51 | 8.49 | 77.67 | 22.33 |
| 2009 | 76.60 | 23.40 | 70.30 | 29.70 | 67.28 | 32.72 | 66.71 | 33.29 | 79.39 | 20.61 | 89.28 | 10.72 | 73.20 | 26.80 |
| 2010 | 77.44 | 22.56 | 70.79 | 29.21 | 69.33 | 30.67 | 70.54 | 29.46 | 78.96 | 21.04 | - | - | 74.86 | 25.14 |
| 2011 | 77.88 | 22.12 | 71.10 | 28.90 | 70.66 | 29.34 | 75.60 | 24.40 | 80.95 | 19.05 | - | - | 72.81 | 27.19 |
| 2012 | 78.06 | 21.94 | 71.32 | 28.68 | 70.69 | 29.31 | 77.39 | 22.61 | 82.99 | 17.01 | 87.74 | 12.26 | 77.67 | 22.33 |
| 2013 | 78.53 | 21.47 | 72.27 | 27.73 | 71.91 | 28.09 | 76.48 | 23.52 | 85.05 | 14.95 | 89.66 | 10.34 | 75.71 | 24.29 |
| 2014 | 79.26 | 20.74 | 73.23 | 26.77 | 73.64 | 26.36 | 77.54 | 22.46 | 86.02 | 13.98 | - | - | 77.52 | 22.48 |
| 2015 | 79.65 | 20.35 | 73.48 | 26.52 | 74.62 | 25.38 | 78.94 | 21.06 | 86.71 | 13.29 | 87.84 | 12.16 | 78.53 | 21.47 |
| 2016 | 79.82 | 20.18 | 73.45 | 26.55 | 75.37 | 24.63 | 79.13 | 20.87 | 86.08 | 13.92 | 88.03 | 11.97 | 78.39 | 21.61 |
| 2017 | 79.86 | 20.14 | 73.92 | 26.08 | 75.89 | 24.11 | 79.55 | 20.45 | 85.21 | 14.79 | 87.65 | 12.35 | 78.04 | 21.96 |
| 2018 | 80.28 | 19.72 | 74.56 | 25.44 | 76.26 | 23.74 | 81.69 | 18.31 | 85.32 | 14.68 | 86.88 | 13.12 | 80.81 | 19.19 |
| 2019 | 80.42 | 19.58 | 74.53 | 25.47 | 75.99 | 24.01 | 79.26 | 20.74 | 86.05 | 13.95 | 87.43 | 12.57 | 77.71 | 22.29 |
| 2020 | 81.17 | 18.83 | 75.13 | 24.87 | 76.32 | 23.68 | 80.51 | 19.49 | 85.45 | 14.55 | 87.70 | 12.30 | 80.13 | 19.87 |
| 2021 | 82.33 | 17.67 | 75.95 | 24.05 | 76.68 | 23.32 | 80.54 | 19.46 | 85.28 | 14.72 | 87.95 | 12.05 | 79.55 | 20.45 |
| Mean | 79.03 | 20.97 | 72.84 | 27.16 | 72.82 | 27.18 | 76.15 | 23.85 | 83.47 | 16.53 | 88.78 | 11.22 | 77.01 | 22.99 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Definition including spousal inheritance. $F$ = Financial imputed net wealth, $NF$ = Non-financial imputed net wealth
Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets.
Non-financial assets essentially consist of real estate.
In this table, imputed net wealth is computed as follows:
Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt
Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt
Negative financial wealth and non-financial were set to 0. Imputed net wealth $= FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.
We calculated the shares per observation and then averaged all the observations belonging to a wealth bracket and year.
We use the "net wealth" variable supplied by the Lucerne administration to define wealth brackets.

**Table T.84:** Annual share of financial/non-financial imputed net wealth of decedents by top percentile, Bern

| Year | Top percentiles | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Top 75% | | Top 50% | | Top 25% | | Top 10% | | Top 5% | | Top 1% | | Top 0.1% | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2002 | 72.23 | 27.77 | 72.12 | 27.88 | 72.22 | 27.78 | 73.93 | 26.07 | 75.38 | 24.62 | 80.38 | 19.62 | 88.51 | 11.49 |
| 2003 | 73.29 | 26.71 | 73.19 | 26.81 | 73.36 | 26.64 | 75.18 | 24.82 | 76.76 | 23.24 | 81.70 | 18.30 | 89.86 | 10.14 |
| 2004 | 74.08 | 25.92 | 74.02 | 25.98 | 74.29 | 25.71 | 76.18 | 23.82 | 77.77 | 22.23 | 82.73 | 17.27 | 90.95 | 9.05 |
| 2005 | 75.60 | 24.40 | 75.59 | 24.41 | 75.99 | 24.01 | 77.92 | 22.08 | 79.49 | 20.51 | 84.44 | 15.56 | 92.09 | 7.91 |
| 2006 | 76.09 | 23.91 | 76.11 | 23.89 | 76.55 | 23.45 | 78.52 | 21.48 | 80.07 | 19.93 | 84.26 | 15.74 | 91.29 | 8.71 |
| 2007 | 78.39 | 21.61 | 78.49 | 21.51 | 79.21 | 20.79 | 81.46 | 18.54 | 83.14 | 16.86 | 88.07 | 11.93 | 94.23 | 5.77 |
| 2008 | 76.65 | 23.35 | 76.70 | 23.30 | 77.27 | 22.73 | 79.42 | 20.58 | 81.24 | 18.76 | 86.20 | 13.80 | 93.97 | 6.03 |
| 2009 | 77.50 | 22.50 | 77.53 | 22.47 | 78.08 | 21.92 | 80.22 | 19.78 | 81.83 | 18.17 | 86.94 | 13.06 | 94.58 | 5.42 |
| 2010 | 77.85 | 22.15 | 77.90 | 22.10 | 78.46 | 21.54 | 80.56 | 19.44 | 82.36 | 17.64 | 87.44 | 12.56 | 94.58 | 5.42 |
| 2011 | 77.50 | 22.50 | 77.53 | 22.47 | 78.03 | 21.97 | 80.14 | 19.86 | 81.76 | 18.24 | 86.92 | 13.08 | 93.61 | 6.39 |
| 2012 | 78.00 | 22.00 | 78.02 | 21.98 | 78.48 | 21.52 | 80.39 | 19.61 | 81.97 | 18.03 | 86.67 | 13.33 | 93.34 | 6.66 |
| 2013 | 79.07 | 20.93 | 79.09 | 20.91 | 79.60 | 20.40 | 81.51 | 18.49 | 83.16 | 16.84 | 87.68 | 12.32 | 94.15 | 5.85 |
| 2014 | 79.10 | 20.90 | 79.10 | 20.90 | 79.48 | 20.52 | 81.23 | 18.77 | 82.52 | 17.48 | 86.88 | 13.12 | 92.11 | 7.89 |
| 2015 | 79.38 | 20.62 | 79.38 | 20.62 | 79.76 | 20.24 | 81.46 | 18.54 | 82.71 | 17.29 | 86.66 | 13.34 | 91.82 | 8.18 |
| 2016 | 80.62 | 19.38 | 80.63 | 19.37 | 81.05 | 18.95 | 82.85 | 17.15 | 84.28 | 15.72 | 88.51 | 11.49 | 94.19 | 5.81 |
| 2017 | 81.45 | 18.55 | 81.47 | 18.53 | 81.95 | 18.05 | 83.72 | 16.28 | 85.18 | 14.82 | 89.47 | 10.53 | 94.95 | 5.05 |
| 2018 | 81.17 | 18.83 | 81.16 | 18.84 | 81.54 | 18.46 | 83.20 | 16.80 | 84.54 | 15.46 | 88.56 | 11.44 | 93.54 | 6.46 |
| 2019 | 81.96 | 18.04 | 81.95 | 18.05 | 82.29 | 17.71 | 83.83 | 16.17 | 85.11 | 14.89 | 88.33 | 11.67 | 92.77 | 7.23 |
| 2020 | 75.86 | 24.14 | 75.88 | 24.12 | 76.38 | 23.62 | 78.31 | 21.69 | 79.72 | 20.28 | 84.37 | 15.63 | 91.47 | 8.53 |
| 2021 | 77.29 | 22.71 | 77.33 | 22.67 | 77.90 | 22.10 | 79.83 | 20.17 | 81.26 | 18.74 | 86.32 | 13.68 | 92.48 | 7.52 |
| Mean | 77.65 | 22.35 | 77.66 | 22.34 | 78.09 | 21.91 | 79.99 | 20.01 | 81.51 | 18.49 | 86.13 | 13.87 | 92.72 | 7.28 |

*Source*: Bern main tax records.

*Notes*: Basic observational unit: individual adult. Definition including spousal inheritance. $F$ = Financial imputed net wealth, $NF$ = Non-financial imputed net wealth. Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets. Non-financial assets essentially consist of real estate.

In this table, imputed net wealth is computed as follows:

Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt

Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt

Negative financial wealth and non-financial are set to 0. Imputed net wealth $= FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.

We use the "net wealth" variable provided by the Lucerne administration to define wealth percentiles. For a given year, we calculate wealth percentiles for the entire population and then average the individual shares of deceased people in each category.

**Table T.85:** Annual share of financial/non-financial net wealth of decedents by top percentile, Lucerne

| Year | Top percentiles | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Top 75% | | Top 50% | | Top 25% | | Top 10% | | Top 5% | | Top 1% | | Top 0.1% | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2006 | 73.88 | 26.12 | 73.39 | 26.61 | 72.66 | 27.34 | 72.67 | 27.33 | 73.13 | 26.87 | 79.91 | 20.09 | 98.95 | 1.05 |
| 2007 | 71.28 | 28.72 | 70.14 | 29.86 | 67.77 | 32.23 | 64.60 | 35.40 | 62.54 | 37.46 | 54.32 | 45.68 | 48.39 | 51.61 |
| 2008 | 76.30 | 23.70 | 75.81 | 24.19 | 75.05 | 24.95 | 74.95 | 25.05 | 75.86 | 24.14 | 82.44 | 17.56 | 92.84 | 7.16 |
| 2009 | 72.43 | 27.57 | 71.75 | 28.25 | 70.56 | 29.44 | 69.58 | 30.42 | 68.62 | 31.38 | 70.76 | 29.24 | 83.20 | 16.80 |
| 2010 | 72.55 | 27.45 | 71.87 | 28.13 | 70.65 | 29.35 | 69.69 | 30.31 | 68.82 | 31.18 | 67.22 | 32.78 | 71.43 | 28.57 |
| 2011 | 70.87 | 29.13 | 70.16 | 29.84 | 68.94 | 31.06 | 67.96 | 32.04 | 67.86 | 32.14 | 69.61 | 30.39 | 69.13 | 30.87 |
| 2012 | 76.25 | 23.75 | 75.89 | 24.11 | 75.41 | 24.59 | 75.92 | 24.08 | 76.61 | 23.39 | 79.60 | 20.40 | 90.82 | 9.18 |
| 2013 | 74.05 | 25.95 | 73.53 | 26.47 | 72.69 | 27.31 | 72.60 | 27.40 | 73.02 | 26.98 | 77.11 | 22.89 | 83.40 | 16.60 |
| 2014 | 75.99 | 24.01 | 75.60 | 24.40 | 75.10 | 24.90 | 75.16 | 24.84 | 76.10 | 23.90 | 80.95 | 19.05 | 82.13 | 17.87 |
| 2015 | 77.53 | 22.47 | 77.20 | 22.80 | 76.81 | 23.19 | 77.23 | 22.77 | 77.48 | 22.52 | 78.30 | 21.70 | 72.61 | 27.39 |
| 2016 | 77.81 | 22.19 | 77.65 | 22.35 | 77.73 | 22.27 | 79.26 | 20.74 | 81.07 | 18.93 | 89.71 | 10.29 | 95.18 | 4.82 |
| 2017 | 76.75 | 23.25 | 76.34 | 23.66 | 75.75 | 24.25 | 75.96 | 24.04 | 76.43 | 23.57 | 78.98 | 21.02 | 90.10 | 9.90 |
| 2018 | 79.95 | 20.05 | 79.80 | 20.20 | 79.88 | 20.12 | 81.08 | 18.92 | 82.44 | 17.56 | 87.04 | 12.96 | 100.34 | -0.34 |
| 2019 | 76.51 | 23.49 | 76.06 | 23.94 | 75.36 | 24.64 | 74.91 | 25.09 | 74.92 | 25.08 | 77.56 | 22.44 | 90.98 | 9.02 |
| 2020 | 79.29 | 20.71 | 79.11 | 20.89 | 79.03 | 20.97 | 79.51 | 20.49 | 80.16 | 19.84 | 84.18 | 15.82 | 90.28 | 9.72 |
| 2021 | 78.63 | 21.37 | 78.47 | 21.53 | 78.49 | 21.51 | 79.82 | 20.18 | 81.20 | 18.80 | 84.14 | 15.86 | 92.94 | 7.06 |
| Mean | 75.63 | 24.37 | 75.17 | 24.83 | 74.49 | 25.51 | 74.43 | 25.57 | 74.77 | 25.23 | 77.61 | 22.39 | 84.54 | 15.46 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Definition including spousal inheritance. $F$ = Financial imputed net wealth, $NF$ = Non-financial imputed net wealth
Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets. Non-financial assets essentially consist of real estate.
In this table, imputed net wealth is computed as follows:
Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt
Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt
Negative financial wealth and non-financial are set to 0. Imputed net wealth $= FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.
We use the "net wealth" variable provided by the Lucerne administration to define wealth percentiles. For a given year, we calculate wealth percentiles for the entire population and then average the individual shares of deceased people in each category.

**Table T.86:** Annual share of financial/non-financial imputed net wealth of decedents by percentile brackets, Bern

| Year | 60-90 | | 90-99 | | 99-99.9 | | 99.9-100 | | All | |
|---|---|---|---|---|---|---|---|---|---|---|
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2002 | 69.73 | 30.27 | 66.92 | 33.08 | 72.08 | 27.92 | 88.51 | 11.49 | 72.35 | 27.65 |
| 2003 | 70.26 | 29.74 | 67.81 | 32.19 | 72.97 | 27.03 | 89.86 | 10.14 | 70.24 | 29.76 |
| 2004 | 70.65 | 29.35 | 68.45 | 31.55 | 73.39 | 26.61 | 90.95 | 9.05 | 77.03 | 22.97 |
| 2005 | 71.09 | 28.91 | 69.73 | 30.27 | 75.77 | 24.23 | 92.09 | 7.91 | 73.18 | 26.82 |
| 2006 | 71.31 | 28.69 | 70.52 | 29.48 | 76.57 | 23.43 | 91.29 | 8.71 | 74.48 | 25.52 |
| 2007 | 71.57 | 28.43 | 70.78 | 29.22 | 77.81 | 22.19 | 94.23 | 5.77 | 76.94 | 23.06 |
| 2008 | 70.77 | 29.23 | 69.08 | 30.92 | 74.84 | 25.16 | 93.97 | 6.03 | 77.12 | 22.88 |
| 2009 | 71.75 | 28.25 | 70.26 | 29.74 | 75.25 | 24.75 | 94.58 | 5.42 | 73.77 | 26.23 |
| 2010 | 72.11 | 27.89 | 70.60 | 29.40 | 76.44 | 23.56 | 94.58 | 5.42 | 74.42 | 25.58 |
| 2011 | 72.27 | 27.73 | 70.65 | 29.35 | 76.46 | 23.54 | 93.65 | 6.35 | 74.76 | 25.24 |
| 2012 | 72.92 | 27.08 | 71.42 | 28.58 | 77.15 | 22.85 | 93.39 | 6.61 | 76.07 | 23.93 |
| 2013 | 73.93 | 26.07 | 72.27 | 27.73 | 78.94 | 21.06 | 94.20 | 5.80 | 75.67 | 24.33 |
| 2014 | 74.43 | 25.57 | 72.94 | 27.06 | 79.80 | 20.20 | 93.31 | 6.69 | 76.33 | 23.67 |
| 2015 | 74.84 | 25.16 | 73.41 | 26.59 | 80.07 | 19.93 | 93.07 | 6.93 | 75.20 | 24.80 |
| 2016 | 75.41 | 24.59 | 74.18 | 25.82 | 80.29 | 19.71 | 94.23 | 5.77 | 87.67 | 12.33 |
| 2017 | 76.14 | 23.86 | 74.86 | 25.14 | 81.94 | 18.06 | 94.95 | 5.05 | 78.34 | 21.66 |
| 2018 | 76.60 | 23.40 | 75.05 | 24.95 | 81.90 | 18.10 | 93.60 | 6.40 | 76.46 | 23.54 |
| 2019 | 77.45 | 22.55 | 76.35 | 23.65 | 82.68 | 17.32 | 92.84 | 7.16 | 74.59 | 25.41 |
| 2020 | 70.43 | 29.57 | 69.13 | 30.87 | 74.73 | 25.27 | 91.70 | 8.30 | 73.46 | 26.54 |
| 2021 | 71.53 | 28.47 | 70.55 | 29.45 | 76.44 | 23.56 | 92.67 | 7.33 | 73.52 | 26.48 |
| Mean | 72.76 | 27.24 | 71.25 | 28.75 | 77.28 | 22.72 | 92.88 | 7.12 | 75.58 | 24.42 |

*Source*: Bern main tax records.
*Notes*: Basic observational unit: individual adult. Definition including spousal inheritance. $F$ = Financial, $NF$ = Non-financial. Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets. Non-financial assets essentially consist of real estate.
In this table, imputed net wealth is computed as follows:
Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt
Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt
Negative financial wealth and non-financial are set to 0. Imputed net wealth $= FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.
We use the "net wealth" variable provided by the Bern administration to define wealth percentiles. For a given year, we calculate wealth percentiles for the entire population and then average individual shares of deceased people in each category.

**Table T.87:** Annual share of financial/non-financial imputed net wealth of decedents by percentile brackets, Lucerne

| Year | Percentile brackets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 60-90 | | 90-99 | | 99-99.9 | | 99.9-100 | | All | |
| | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ | $F$ | $NF$ |
| 2006 | 83.31 | 16.69 | 71.76 | 28.24 | 70.62 | 29.38 | 83.93 | 16.07 | 75.46 | 24.54 |
| 2007 | 83.51 | 16.49 | 71.86 | 28.14 | 71.41 | 28.59 | 84.85 | 15.15 | 74.11 | 25.89 |
| 2008 | 83.06 | 16.94 | 71.49 | 28.51 | 70.79 | 29.21 | 84.92 | 15.08 | 77.67 | 22.33 |
| 2009 | 82.44 | 17.56 | 69.61 | 30.39 | 67.31 | 32.69 | 83.10 | 16.90 | 73.20 | 26.80 |
| 2010 | 82.31 | 17.69 | 70.81 | 29.19 | 70.30 | 29.70 | 83.44 | 16.56 | 74.86 | 25.14 |
| 2011 | 82.50 | 17.50 | 71.09 | 28.91 | 73.92 | 26.08 | 84.15 | 15.85 | 72.81 | 27.19 |
| 2012 | 82.24 | 17.76 | 71.38 | 28.62 | 74.27 | 25.73 | 86.23 | 13.77 | 77.67 | 22.33 |
| 2013 | 82.30 | 17.70 | 72.28 | 27.72 | 75.30 | 24.70 | 88.51 | 11.49 | 75.71 | 24.29 |
| 2014 | 82.58 | 17.42 | 73.25 | 26.75 | 77.54 | 22.46 | 89.40 | 10.60 | 77.52 | 22.48 |
| 2015 | 82.71 | 17.29 | 73.95 | 26.05 | 78.71 | 21.29 | 88.89 | 11.11 | 78.53 | 21.47 |
| 2016 | 82.53 | 17.47 | 74.25 | 25.75 | 79.41 | 20.59 | 88.83 | 11.17 | 78.39 | 21.61 |
| 2017 | 82.06 | 17.94 | 74.69 | 25.31 | 80.30 | 19.70 | 87.37 | 12.63 | 78.04 | 21.96 |
| 2018 | 82.05 | 17.95 | 75.14 | 24.86 | 81.48 | 18.52 | 87.45 | 12.55 | 80.81 | 19.19 |
| 2019 | 82.05 | 17.95 | 75.10 | 24.90 | 80.97 | 19.03 | 86.56 | 13.44 | 77.71 | 22.29 |
| 2020 | 82.32 | 17.68 | 75.65 | 24.35 | 81.62 | 18.38 | 86.48 | 13.52 | 80.13 | 19.87 |
| 2021 | 83.05 | 16.95 | 76.23 | 23.77 | 81.61 | 18.39 | 86.46 | 13.54 | 79.55 | 20.45 |
| Mean | 82.56 | 17.44 | 73.03 | 26.97 | 75.97 | 24.03 | 86.29 | 13.71 | 77.01 | 22.99 |

*Source*: Lucerne tax records.
*Notes*: Basic observational unit: household. Definition including spousal inheritance. $F$ = Financial, $NF$ = Non-Financial
Financial wealth includes financial assets (bank balances, life insurance policies and securities), business assets and other movable assets.
Non-financial assets essentially consist of real estate.
In this table, imputed net wealth is computed as follows:
Financial imputed net wealth ($FNW$) =Financial wealth $-0.06\times$Debt
Non-financial imputed net wealth ($NFNW$) = Non-financial wealth $-0.94\times$Debt
Negative financial wealth and non-financial are set to 0. Imputed net wealth $= FNW + NFNW$, with negative $FNW$, $NFNW$ set to 0.
We use the "net wealth" variable provided by the Lucerne administration to define wealth percentiles. For a given year, we calculate wealth percentiles for the entire population and then average individual shares of deceased people in each category.

**Table T.88:** Annual share of total inheritance received by heirs in given top wealth percentile, Bern

| Year | Top 75% | Top 50% | Top 25% | Top 10% | Top 5% | Top 1% | Top 0.1% |
|---|---|---|---|---|---|---|---|
| 2002 | 92.70 | 81.12 | 63.93 | 46.26 | 36.48 | 22.77 | 12.64 |
| 2003 | 92.14 | 78.82 | 58.92 | 40.79 | 30.09 | 12.79 | 3.17 |
| 2004 | 91.75 | 78.58 | 59.69 | 40.37 | 30.44 | 14.37 | 3.86 |
| 2005 | 93.41 | 82.59 | 65.81 | 50.03 | 41.59 | 26.82 | 14.23 |
| 2006 | 94.42 | 85.00 | 69.90 | 54.65 | 45.28 | 30.57 | 16.76 |
| 2007 | 93.55 | 82.88 | 64.93 | 47.23 | 37.29 | 21.54 | 3.52 |
| 2008 | 92.87 | 80.65 | 61.25 | 41.02 | 30.58 | 14.22 | 5.39 |
| 2009 | 93.12 | 81.27 | 61.96 | 42.99 | 33.22 | 18.11 | 7.88 |
| 2010 | 92.65 | 80.65 | 60.48 | 41.52 | 31.63 | 14.22 | 3.93 |
| 2011 | 94.26 | 85.05 | 69.60 | 53.21 | 43.79 | 28.31 | 12.02 |
| 2012 | 95.97 | 88.73 | 77.12 | 66.99 | 60.95 | 6.64 | 0.94 |
| 2013 | 93.06 | 80.51 | 60.97 | 41.13 | 29.59 | 12.74 | 4.20 |
| 2014 | 93.08 | 80.69 | 59.62 | 38.50 | 27.11 | 11.71 | 2.22 |
| 2015 | 93.57 | 82.48 | 64.53 | 46.15 | 35.56 | 22.06 | 11.83 |
| 2016 | 94.34 | 83.96 | 66.79 | 49.11 | 39.95 | 23.75 | 15.73 |
| 2017 | 93.46 | 81.52 | 62.81 | 44.03 | 34.21 | 18.46 | 10.94 |
| 2018 | 93.41 | 81.76 | 62.26 | 42.29 | 30.63 | 16.02 | 2.47 |
| 2019 | 93.20 | 81.55 | 61.90 | 42.62 | 31.01 | 14.72 | 2.25 |
| 2020 | 93.83 | 81.65 | 61.85 | 41.95 | 31.54 | 13.71 | 4.01 |
| 2021 | 95.72 | 81.17 | 68.01 | 54.80 | 47.42 | 38.02 | 30.82 |
| 2022 | 94.14 | 82.77 | 64.18 | 43.91 | 32.71 | 15.05 | 2.15 |
| Mean | 93.55 | 82.07 | 64.12 | 46.17 | 36.24 | 18.89 | 8.14 |

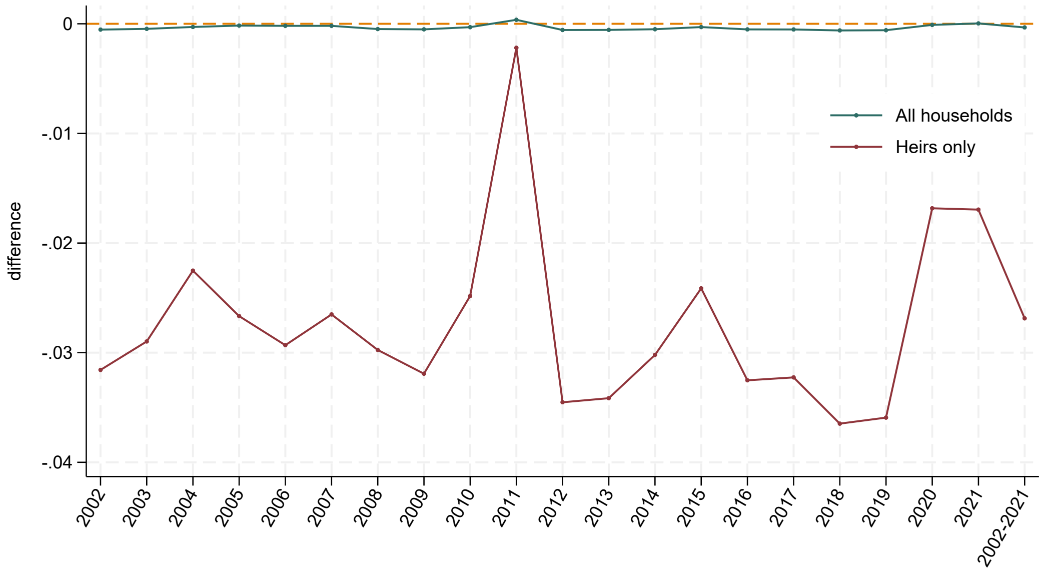
*Source*: Bern main tax records.
*Note*: Basic observational unit: household.

**Table T.89:** Share of total inheritance within nominal size bracket received by heirs in given top wealth percentile, Bern

| | Top Wealth Group | | | | | | |
|---|---|---|---|---|---|---|---|
| CHF Bracket | Top 75% | Top 50% | Top 25% | Top 10% | Top 5% | Top 1% | Top 0.1% |
| 0-9,999 | 61.75 | 35.91 | 14.67 | 4.67 | 2.09 | 0.39 | 0.05 |
| 10,000-49,999 | 69.32 | 41.84 | 17.96 | 5.88 | 2.65 | 0.42 | 0.06 |
| 50,000-99,999 | 81.22 | 50.94 | 23.35 | 8.00 | 3.54 | 0.63 | 0.09 |
| 100,000-499,999 | 94.78 | 77.81 | 44.29 | 17.99 | 8.54 | 1.49 | 0.13 |
| 500,000-999,999 | 98.47 | 96.94 | 85.12 | 48.28 | 25.54 | 4.85 | 1.14 |
| 1,000,000-4,999,999 | 99.36 | 98.96 | 97.67 | 89.90 | 73.51 | 22.46 | 2.36 |
| 5,000,000-9,999,999 | 99.56 | 99.56 | 99.56 | 98.54 | 97.35 | 87.15 | 19.54 |
| 10,000,000-49,999,999 | 100.00 | 99.49 | 99.13 | 98.45 | 98.45 | 97.91 | 64.79 |
| Above 50,000,000 | 100.00 | 96.66 | 96.66 | 96.66 | 96.66 | 96.33 | 96.33 |

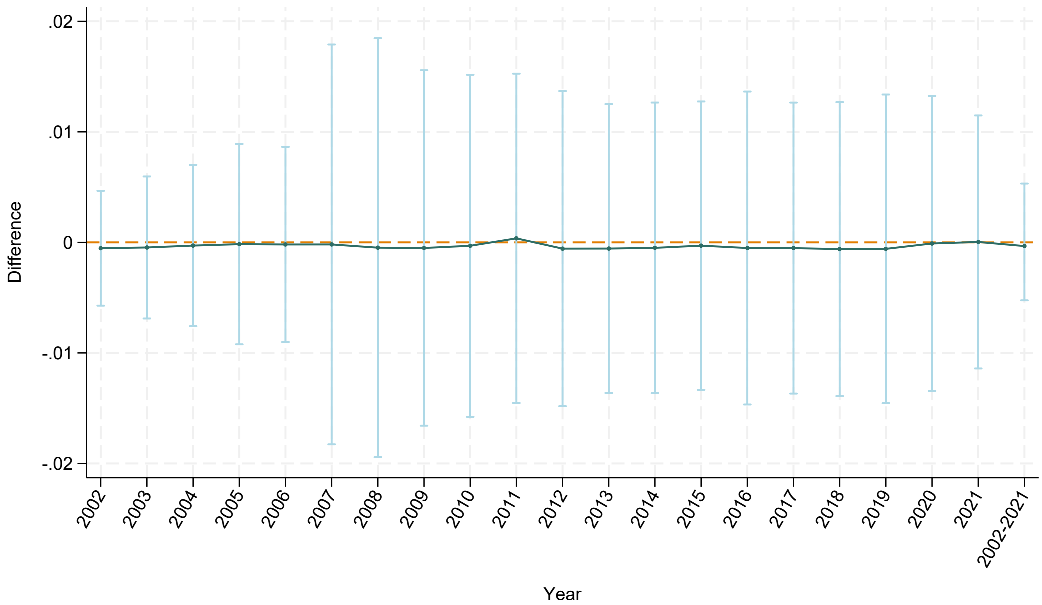
*Source*: Bern main tax records.
*Note*: Basic observational unit: household. Data are aggregated over the 2002-2022 sample period.

**Figure F.51:** Annual effect of inheritance on the Gini index, Bern



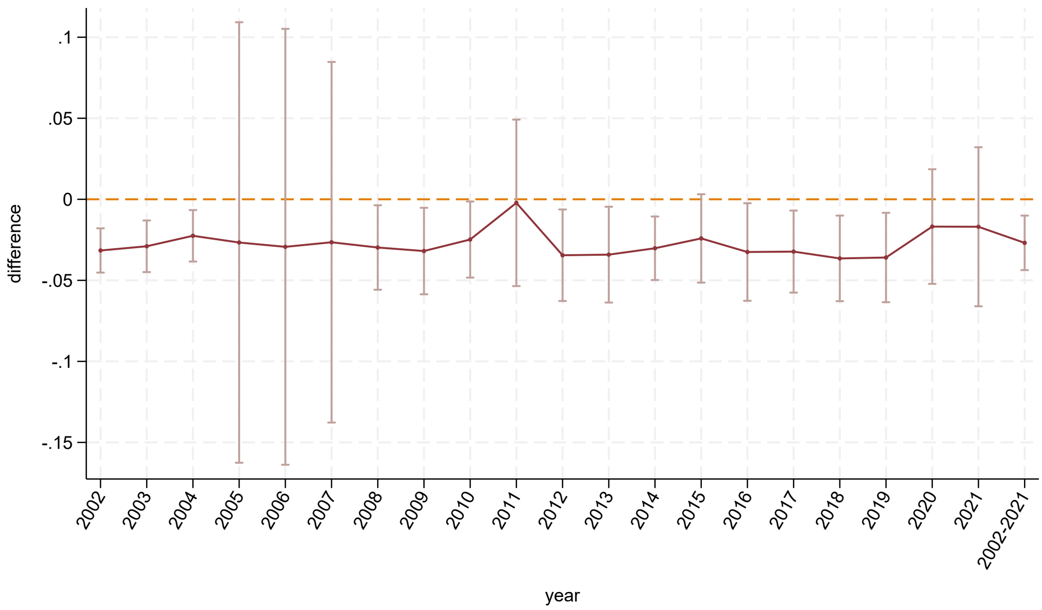

*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the impact on the Gini index of inheritances received each year. We calculate the actual Gini index for a given year, and the hypothetical Gini index for wealth including inheritances received in the subsequent year. The impact on the Gini index is defined as the difference between the latter coefficient and the first. We have applied this method to all households (*"All households"*), and by restricting it to those receiving an inheritance the next year (*"Heirs only"*).

**Figure F.52:** Annual effect of inheritance on the Gini index, Bern (all households, with confidence intervals)




*Source*: Bern main tax records. Basic observational unit: household.
*Notes*: This graph shows the impact on the Gini index of inheritances received each year. We calculate the Gini index of the year's wealth and the Gini index of the year's wealth, to which we add the inheritances received the next year. The impact on the Gini index is defined as the difference between the latter coefficient and the first. We have applied this method to all households. Bootstrapped 95% confidence intervals (1,000 replications) are reported.

**Figure F.53:** Annual effect of inheritance on the Gini index, Bern (heirs only, with confidence intervals)




*Source*: Bern main tax records.
*Notes*: Basic observational unit: household. This graph shows the impact on the Gini index of inheritances received each year. We calculate the Gini index of the year's wealth and the Gini index of the year's wealth, to which we add the inheritances received the next year. The impact on the Gini index is defined as the difference between the latter coefficient and the first. We have applied this method to all households. Bootstrapped 95% confidence intervals (1,000 replications) are reported.

**Table T.90:** Wealth transfers: Bern and Switzerland, 2002–2021

| Year | Bern | | | | | | | Switzerland | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Declared w. at death (CHF m) [1] | Adj. factor (estates) [2] | Estimated estates (CHF m) [3] | Declared gifts (CHF m) [4] | Adj. factor (gifts) [5] | Estimated gifts (CHF m) [6] | Bern w. share [7] | Inheritance (CHF bn) [8] | Gifts (CHF bn) [9] | TOTAL ESTATES (CHF bn) [10] | Share gifts [11] |
| 2002 | 2,162 | 1.31 | 2,833 | 1,031 | 1.18 | 1,212 | 12.30 | 23.0 | 9.9 | 32.9 | 0.30 |
| 2003 | 2,131 | 1.30 | 2,766 | 1,027 | 1.16 | 1,196 | 12.00 | 23.1 | 10.0 | 33.0 | 0.30 |
| 2004 | 2,303 | 1.30 | 2,998 | 1,890 | 1.17 | 2,207 | 11.50 | 26.1 | 19.2 | 45.3 | 0.42 |
| 2005 | 2,217 | 1.30 | 2,875 | 694 | 1.16 | 808 | 11.32 | 25.4 | 7.1 | 32.5 | 022 |
| 2006 | 2,776 | 1.30 | 3,606 | 1,442 | 1.17 | 1,681 | 10.95 | 32.9 | 15.3 | 48.3 | 0.32 |
| 2007 | 3,322 | 1.30 | 4,334 | 1,341 | 1.17 | 1,570 | 11.01 | 39.4 | 14.3 | 53.6 | 0.27 |
| 2008 | 2,481 | 1.33 | 3,304 | 1,357 | 1.20 | 1,622 | 10.77 | 30.7 | 15.1 | 45.7 | 0.33 |
| 2009 | 2,461 | 1.32 | 3,251 | 1,604 | 1.19 | 1,901 | 10.51 | 30.9 | 18.1 | 49.0 | 0.37 |
| 2010 | 2,449 | 1.32 | 3,244 | 1,209 | 1.19 | 1,437 | 10.34 | 31.4 | 13.9 | 45.3 | 0.31 |
| 2011 | 2,423 | 1.34 | 3,239 | 8,159 | 1.20 | 9,788 | 9.72 | 33.3 | 100.7 | 134.0 | 0.75 |
| 2012 | 2,690 | 1.34 | 3,610 | 894 | 1.20 | 1,077 | 9.60 | 37.6 | 11.2 | 48.8 | 0.23 |
| 2013 | 2,797 | 1.34 | 3,745 | 1,100 | 1.20 | 1,322 | 9.44 | 39.7 | 14.0 | 53.7 | 0.26 |
| 2014 | 2,644 | 1.34 | 3,538 | 1,141 | 1.20 | 1,370 | 9.03 | 39.2 | 15.2 | 54.4 | 0.28 |
| 2015 | 2,677 | 1.34 | 3,596 | 1,746 | 1.21 | 2,104 | 9.36 | 38.4 | 22.5 | 60.9 | 0.37 |
| 2016 | 4,148 | 1.34 | 5,555 | 1,221 | 1.20 | 1,467 | 9.19 | 77.9 | 16.0 | 93.9 | 0.21 |
| 2017 | 3,006 | 1.34 | 4,015 | 1,440 | 1.20 | 1,725 | 8.98 | 44.7 | 19.2 | 63.9 | 0.30 |
| 2018 | 2,883 | 1.34 | 3,867 | 1,324 | 1.20 | 1,593 | 9.05 | 42.7 | 17.6 | 60.3 | 0.29 |
| 2019 | 2,914 | 1.34 | 3,891 | 1,634 | 1.20 | 1,957 | 8.86 | 43.9 | 22.1 | 66.0 | 0.33 |
| 2020 | 3,544 | 1.34 | 4,737 | 1,863 | 1.20 | 2,235 | 9.79 | 48.4 | 22.8 | 71.2 | 0.32 |
| 2021 | 4,390 | 1.34 | 5,875 | 1,982 | 1.20 | 2,380 | 9.66 | 60.8 | 24.6 | 85.4 | 0.29 |
| Mean | 2,821 | 1.33 | 3,744 | 1,705 | 1.19 | 2,033 | 10.17 | 37.6 | 20.4 | 58.0 | 0.32 |
| Growth (%) | 2.50 | 0.19 | 2.69 | 1.91 | 0.18 | 2.10 | -1.56 | 4.24 | 3.65 | 4.00 | -0.36 |
| s.e. | 0.53 | 0.03 | 0.52 | 1.89 | 0.03 | 1.89 | 0.18 | 0.49 | 1.90 | 0.97 | 1.07 |
| *p*-val. | 0.00 | 0.00 | 0.00 | 0.32 | 0.00 | 0.28 | 0.00 | 0.00 | 0.07 | 0.00 | 0.74 |

*Source*: Bern main tax records, and Bern inheritance-specific and gift-specific tax records (plus complementary additional sources, see notes overleaf).
*Notes*: See overleaf for details on each data column.

*Notes for Table T.90, by data column*:

[1]: Taxable wealth as declared in last regular tax filing before death. Copied from the third data column of Table T.66.

[2]: Adjustment factor to convert last declared wealth before death (column [1]) into bequeathable wealth at market values. The adjustment factor is the product of two components. The first component captures the difference between taxable estates as recorded after death and last declared wealth. Such differences can occur due to changed valuations of illiquid assets or to the emergence of formerly undeclared assets. We estimate the difference by matching wealth-at-death from the Bern main tax records with estate values as reported in the inheritance-specific tax records for 2002-2005 (when the two bases overlap and the inheritance-specific tax records ought to be complete because direct descendants were still subject to bequest taxation). We find this factor to average 1.11, and to be stable across the four sample years. We therefore apply that same factor to the full 2002-2021 data series. The second component accounts for the systematic undervaluation of real estate for tax purposes. As we show in Figure 2, taxable real-estate values are usually set at 70% of market values or below. Since some correction might already be implied in the inheritance-specific data, and in order to remain conservative, we use a correction factor of 0.7, defining our second adjustment term as $1 + (H \times 0.3/0.7)$, where $H$ is the share of housing wealth in total private wealth (not counting unrealized pension claims) in any given year. $H$ is computed from the aggregate wealth statistics published by the SNB, see Table 1 of Appendix B). The estate adjustment factor reported in column [2] is then the product of the correction for estate values after death ($= 1.11$) and the correction for real-estate undervaluation, which ranges between 1.18 and 1.21.

[3]: $= [1] \times [2]$.

[4]: Gifts made according to annual tax declarations (negative entries set to zero).

[5]: Adjustment factor to convert gifts as declared in annual tax declarations (column [4]) into gifts at market values, by correcting for the systematic undervaluation of real estate for tax purposes. As we show in Figure 2, taxable real-estate values are usually set at 70% of market values or below. Since some correction might already be implied in the gifts-specific data, and in order to remain conservative, we use a correction factor of 0.7, defining the gifts-specific adjustment term as $1 + (H \times 0.3/0.7)$, where $H$ is the share of housing wealth in total private wealth (not counting unrealized pension claims) in any given year. $H$ is computed from the aggregate wealth statistics published by the SNB, see Table 1 of Appendix B.

[6]: $= [4] \times [5]$.

[7]: Share of nationwide taxable wealth declared in the canton of Bern, as reported by the Swiss Federal Tax Administration.

[8]: $= [3]/[7]$.

[9]: $= [6]/[7]$.

[10]: $= [8] + [9]$.

[11]:$= [9]/[10]$.

**Table T.91:** Appendix - Annual deaths: Estimates from Bern tax data compared to statistics from the Federal Statistical Office

| Year | Age category | FSO - All | Bern data - All | FSO - Married | Bern data - Married |
|---|---|---|---|---|---|
| 2002 | All | 9,231 | 8,898 | 3,607 | 3,740 |
| | Under 20 years old | 74 | 0 | 0 | 0 |
| | 20-29 years old | 83 | 7 | 11 | 7 |
| | 30-39 years old | 123 | 36 | 44 | 36 |
| | 40-49 years old | 237 | 102 | 122 | 102 |
| | 50-59 years old | 503 | 269 | 312 | 269 |
| | 60-69 years old | 856 | 839 | 547 | 606 |
| | 70-79 years old | 1,922 | 2,122 | 1,095 | 1187 |
| | 80-89 years old | 3,469 | 3,553 | 1,207 | 1,253 |
| | 90 years old and above | 1964 | 1,970 | 269 | 280 |
| 2003 | All | 9,232 | 8,988 | 3,607 | 3,876 |
| | Under 20 years old | 92 | 0 | 0 | 0 |
| | 20-29 years old | 61 | 5 | 5 | 5 |
| | 30-39 years old | 112 | 23 | 36 | 23 |
| | 40-49 years old | 210 | 93 | 105 | 93 |
| | 50-59 years old | 552 | 299 | 332 | 299 |
| | 60-69 years old | 829 | 830 | 539 | 637 |
| | 70-79 years old | 1,853 | 2,089 | 1,072 | 1,206 |
| | 80-89 years old | 3,501 | 3,613 | 1,263 | 1,339 |
| | 90 years old and above | 2,022 | 2,036 | 255 | 274 |
| 2004 | All | 8,821 | 8,552 | 3,462 | 3,652 |
| | Under 20 years old | 81 | 0 | 0 | 0 |
| | 20-29 years old | 53 | 4 | 5 | 4 |
| | 30-39 years old | 111 | 32 | 40 | 32 |
| | 40-49 years old | 230 | 105 | 117 | 105 |
| | 50-59 years old | 497 | 288 | 320 | 288 |
| | 60-69 years old | 837 | 850 | 537 | 630 |
| | 70-79 years old | 1,767 | 1,939 | 1,017 | 1,097 |
| | 80-89 years old | 3,200 | 3,294 | 1,158 | 1,213 |
| | 90 years old and above | 2,045 | 2,040 | 268 | 283 |
| 2005 | All | 8,809 | 8,570 | 3,412 | 3,648 |
| | Under 20 years old | 74 | 0 | 0 | 0 |
| | 20-29 years old | 58 | 3 | 6 | 3 |
| | 30-39 years old | 86 | 19 | 24 | 19 |
| | 40-49 years old | 231 | 94 | 113 | 94 |
| | 50-59 years old | 432 | 215 | 245 | 215 |
| | 60-69 years old | 838 | 792 | 520 | 585 |
| | 70-79 years old | 1,652 | 1,892 | 971 | 1,096 |
| | 80-89 years old | 3,432 | 3,536 | 1,250 | 1,333 |
| | 90 years old and above | 2,006 | 2,019 | 283 | 303 |
| 2006 | All | 8,830 | 8,621 | 3,524 | 3,759 |
| | Under 20 years old | 82 | 0 | 0 | 0 |
| | 20-29 years old | 55 | 5 | 7 | 5 |
| | 30-39 years old | 87 | 18 | 26 | 18 |
| | 40-49 years old | 249 | 103 | 123 | 103 |
| | 50-59 years old | 483 | 241 | 271 | 241 |
| | 60-69 years old | 822 | 854 | 525 | 621 |
| | 70-79 years old | 1,770 | 1,991 | 1,036 | 1,132 |
| | 80-89 years old | 3,342 | 3,455 | 1,244 | 1,330 |
| | 90 years old and above | 1,940 | 1,954 | 292 | 309 |

| Year | Age category | FSO - All | Bern data - All | FSO - Married | Bern data - Married |
|---|---|---|---|---|---|
| 2007 | All | 8,861 | 8,544 | 3,410 | 3,624 |
| | Under 20 years old | 67 | 0 | 0 | 0 |
| | 20-29 years old | 60 | 4 | 5 | 4 |
| | 30-39 years old | 78 | 20 | 22 | 20 |
| | 40-49 years old | 195 | 71 | 89 | 71 |
| | 50-59 years old | 550 | 268 | 298 | 268 |
| | 60-69 years old | 877 | 814 | 536 | 626 |
| | 70-79 years old | 1,633 | 1,839 | 910 | 991 |
| | 80-89 years old | 3,358 | 3,480 | 1,247 | 1,319 |
| | 90 years old and above | 2,043 | 2,048 | 303 | 325 |
| 2008 | All | 8,776 | 8,607 | 3,415 | 3,668 |
| | Under 20 years old | 76 | 0 | 0 | 0 |
| | 20-29 years old | 43 | 2 | 3 | 2 |
| | 30-39 years old | 83 | 18 | 23 | 18 |
| | 40-49 years old | 216 | 95 | 102 | 95 |
| | 50-59 years old | 451 | 251 | 272 | 251 |
| | 60-69 years old | 876 | 858 | 544 | 630 |
| | 70-79 years old | 1,616 | 1,827 | 913 | 1,010 |
| | 80-89 years old | 3,326 | 3,442 | 1,242 | 1,318 |
| | 90 years old and above | 2,089 | 2,114 | 316 | 344 |
| 2009 | All | 9,025 | 8,714 | 3,496 | 3,683 |
| | Under 20 years old | 73 | 0 | 0 | 0 |
| | 20-29 years old | 56 | 3 | 6 | 3 |
| | 30-39 years old | 70 | 17 | 23 | 17 |
| | 40-49 years old | 214 | 65 | 82 | 65 |
| | 50-59 years old | 449 | 220 | 263 | 220 |
| | 60-69 years old | 904 | 838 | 551 | 627 |
| | 70-79 years old | 1,679 | 1,893 | 976 | 1,076 |
| | 80-89 years old | 3,406 | 3,498 | 1,300 | 1,365 |
| | 90 years old and above | 2,174 | 2,180 | 295 | 310 |
| 2010 | All | 9,035 | 8,802 | 3,503 | 3,737 |
| | Under 20 years old | 69 | 0 | 0 | 0 |
| | 20-29 years old | 45 | 2 | 4 | 2 |
| | 30-39 years old | 70 | 19 | 26 | 19 |
| | 40-49 years old | 212 | 71 | 99 | 71 |
| | 50-59 years old | 410 | 194 | 217 | 194 |
| | 60-69 years old | 941 | 881 | 572 | 645 |
| | 70-79 years old | 1,625 | 1,855 | 924 | 1,047 |
| | 80-89 years old | 3,437 | 3,543 | 1,311 | 1,379 |
| | 90 years old and above | 2,226 | 2,237 | 350 | 380 |
| 2011 | All | 8,983 | 8,727 | 3,551 | 3,816 |
| | Under 20 years old | 67 | 0 | 0 | 0 |
| | 20-29 years old | 57 | 6 | 6 | 6 |
| | 30-39 years old | 64 | 12 | 19 | 12 |
| | 40-49 years old | 212 | 79 | 94 | 79 |
| | 50-59 years old | 471 | 200 | 222 | 200 |
| | 60-69 years old | 941 | 939 | 562 | 668 |
| | 70-79 years old | 1,572 | 1,778 | 909 | 1,022 |
| | 80-89 years old | 3,303 | 3,400 | 1,344 | 1,408 |
| | 90 years old and above | 2,296 | 2,313 | 395 | 421 |

| Year | Age category | FSO - All | Bern data - All | FSO - Married | Bern data - Married |
|---|---|---|---|---|---|
| 2012 | All | 9,302 | 9,089 | 3,486 | 3,790 |
| | Under 20 years old | 66 | 0 | 0 | 0 |
| | 20-29 years old | 40 | 1 | 2 | 1 |
| | 30-39 years old | 62 | 15 | 19 | 15 |
| | 40-49 years old | 186 | 59 | 75 | 59 |
| | 50-59 years old | 472 | 195 | 212 | 195 |
| | 60-69 years old | 934 | 915 | 519 | 613 |
| | 70-79 years old | 1,650 | 1,874 | 937 | 1,065 |
| | 80-89 years old | 3,477 | 3,593 | 1,335 | 1,417 |
| | 90 years old and above | 2,415 | 2,437 | 387 | 425 |
| 2013 | All | 9,527 | 9,276 | 3,582 | 3,853 |
| | Under 20 years old | 65 | 0 | 0 | 0 |
| | 20-29 years old | 50 | 1 | 3 | 1 |
| | 30-39 years old | 68 | 25 | 28 | 25 |
| | 40-49 years old | 171 | 67 | 72 | 67 |
| | 50-59 years old | 506 | 198 | 222 | 198 |
| | 60-69 years old | 957 | 922 | 518 | 628 |
| | 70-79 years old | 1,637 | 1,861 | 933 | 1,029 |
| | 80-89 years old | 3,475 | 3,592 | 1,347 | 1,419 |
| | 90 years old and above | 2,598 | 2,610 | 459 | 486 |
| 2014 | All | 9,111 | 9,057 | 3,470 | 3,825 |
| | Under 20 years old | 52 | 0 | 0 | 0 |
| | 20-29 years old | 28 | 2 | 4 | 2 |
| | 30-39 years old | 72 | 22 | 27 | 22 |
| | 40-49 years old | 176 | 66 | 75 | 66 |
| | 50-59 years old | 415 | 186 | 201 | 186 |
| | 60-69 years old | 986 | 972 | 533 | 659 |
| | 70-79 years old | 1,577 | 1,848 | 901 | 1,045 |
| | 80-89 years old | 3,404 | 3,530 | 1,298 | 1,374 |
| | 90 years old and above | 2,401 | 2,431 | 431 | 471 |
| 2015 | All | 9,644 | 9,590 | 3,679 | 4,027 |
| | Under 20 years old | 62 | 0 | 0 | 0 |
| | 20-29 years old | 47 | 6 | 7 | 6 |
| | 30-39 years old | 46 | 12 | 11 | 12 |
| | 40-49 years old | 167 | 60 | 74 | 60 |
| | 50-59 years old | 489 | 203 | 226 | 203 |
| | 60-69 years old | 936 | 945 | 525 | 644 |
| | 70-79 years old | 1,716 | 2,039 | 965 | 1,119 |
| | 80-89 years old | 3,462 | 3,609 | 1,384 | 1,458 |
| | 90 years old and above | 2,719 | 2,716 | 487 | 525 |
| 2016 | All | 9,437 | 9,370 | 3,501 | 3,874 |
| | Under 20 years old | 55 | 0 | 0 | 0 |
| | 20-29 years old | 41 | 2 | 2 | 2 |
| | 30-39 years old | 68 | 20 | 18 | 20 |
| | 40-49 years old | 163 | 54 | 68 | 54 |
| | 50-59 years old | 478 | 191 | 208 | 191 |
| | 60-69 years old | 928 | 928 | 506 | 630 |
| | 70-79 years old | 1,630 | 1,948 | 889 | 1,039 |
| | 80-89 years old | 3,460 | 3,579 | 1,354 | 1,453 |
| | 90 years old and above | 2,614 | 2,648 | 456 | 485 |

| Year | Age category | FSO - All | Bern data - All | FSO - Married | Bern data - Married |
|---|---|---|---|---|---|
| 2017 | All | 9,465 | 9,476 | 3,596 | 4,037 |
| | Under 20 years old | 65 | 0 | 0 | 0 |
| | 20-29 years old | 46 | 2 | 2 | 2 |
| | 30-39 years old | 70 | 15 | 20 | 15 |
| | 40-49 years old | 176 | 58 | 66 | 58 |
| | 50-59 years old | 497 | 203 | 229 | 203 |
| | 60-69 years old | 904 | 965 | 460 | 621 |
| | 70-79 years old | 1,701 | 2,063 | 952 | 1,150 |
| | 80-89 years old | 3,354 | 3,499 | 1,391 | 1,482 |
| | 90 years old and above | 2,652 | 2,671 | 476 | 506 |
| 2018 | All | 9,451 | 9,525 | 3,504 | 3,918 |
| | Under 20 years old | 55 | 0 | 0 | 0 |
| | 20-29 years old | 39 | 1 | 2 | 1 |
| | 30-39 years old | 74 | 18 | 20 | 18 |
| | 40-49 years old | 142 | 52 | 59 | 52 |
| | 50-59 years old | 440 | 158 | 191 | 158 |
| | 60-69 years old | 910 | 998 | 462 | 628 |
| | 70-79 years old | 1,757 | 2,122 | 974 | 1,149 |
| | 80-89 years old | 3,325 | 3,458 | 1,335 | 1,406 |
| | 90 years old and above | 2709 | 2718 | 461 | 506 |
| 2019 | All | 9,667 | 9,774 | 3,644 | 4,076 |
| | Under 20 years old | 56 | 0 | 0 | 0 |
| | 20-29 years old | 41 | 1 | 1 | 1 |
| | 30-39 years old | 53 | 7 | 6 | 7 |
| | 40-49 years old | 146 | 51 | 62 | 51 |
| | 50-59 years old | 404 | 151 | 165 | 151 |
| | 60-69 years old | 866 | 950 | 445 | 592 |
| | 70-79 years old | 1,912 | 2,310 | 1,044 | 1,249 |
| | 80-89 years old | 3,332 | 3,437 | 1,416 | 1,484 |
| | 90 years old and above | 2857 | 2867 | 505 | 541 |
| 2020 | All | 10,175 | 10,397 | 3,760 | 4,296 |
| | Under 20 years old | 53 | 0 | 0 | 0 |
| | 20-29 years old | 39 | 0 | 0 | 0 |
| | 30-39 years old | 79 | 18 | 20 | 18 |
| | 40-49 years old | 141 | 54 | 64 | 54 |
| | 50-59 years old | 458 | 193 | 210 | 193 |
| | 60-69 years old | 883 | 1,010 | 422 | 645 |
| | 70-79 years old | 1,968 | 2,391 | 1,057 | 1,262 |
| | 80-89 years old | 3,573 | 3,711 | 1,434 | 1,529 |
| | 90 years old and above | 2981 | 3020 | 553 | 595 |
| 2021 | All | 9,890 | 10,104 | 3,661 | 4,184 |
| | Under 20 years old | 49 | 0 | 0 | 0 |
| | 20-29 years old | 31 | 1 | 2 | 1 |
| | 30-39 years old | 64 | 10 | 15 | 10 |
| | 40-49 years old | 131 | 37 | 44 | 37 |
| | 50-59 years old | 428 | 172 | 187 | 172 |
| | 60-69 years old | 929 | 1,021 | 428 | 612 |
| | 70-79 years old | 1,969 | 2,415 | 1,038 | 1,246 |
| | 80-89 years old | 3,408 | 3,558 | 1,428 | 1,537 |
| | 90 years old and above | 2,881 | 2,890 | 519 | 569 |

| Year | Age category | FSO - All | Bern data - All | FSO - Married | Bern data - Married |
|---|---|---|---|---|---|
| 2022 | All | 10,302 | 3,519 | 3,734 | 3,519 |
| | Under 20 years old | 58 | 0 | 0 | 0 |
| | 20-29 years old | 39 | 2 | 3 | 2 |
| | 30-39 years old | 73 | 18 | 19 | 18 |
| | 40-49 years old | 125 | 38 | 48 | 38 |
| | 50-59 years old | 429 | 134 | 154 | 134 |
| | 60-69 years old | 913 | 395 | 416 | 395 |
| | 70-79 years old | 1,932 | 933 | 993 | 933 |
| | 80-89 years old | 3,617 | 1,436 | 1,512 | 1,436 |
| | 90 years old and above | 3,116 | 565 | 589 | 565 |

*Sources*: Bern main tax records and Federal Statistical Office.