

## Steuergesetzrevision 2025; erstes Umsetzungspaket Leitsätze Steuerstrategie 2022–2030

### Finanzielle Auswirkungen auf die einzelnen Gemeinden

(in Prozent der Einkommens- und Vermögenssteuern)

Basis der vorliegenden Tabelle ist die Botschaft zur Steuergesetzrevision 2025 vom 29. November 2023 (Regierungsratsbeschluss). Die Zahlen korrespondieren mit den in Abbildung 14 auf Seite 34 aufgeführten finanziellen Auswirkungen auf die Gemeinden.

Lesebeispiel:

Aufgrund der Steuergesetzrevision Schätzungswesen und der Steuergesetzrevision 2025 fallen die Einkommens- und Vermögenssteuern in Aarau um 1,0% höher aus als ohne diese Massnahmen. In einzelnen Gemeinden wie zum Beispiel Biberstein dürften die Einnahmen hingegen um 0,7% tiefer ausfallen als ohne Revision. Dank des Wirtschaftswachstums wird der Rechnungsabschluss 2025 jedoch voraussichtlich auch hier wie fast in allen Gemeinden trotzdem höher ausfallen als im Vorjahr 2024.

		Steuergesetzrevision Schätzungswesen		Steuergesetzrevision 2025			
BFSNR	Gemeinde	Anpassung Eigenmiet- werte	Anpassung Liegenschafts- werte	Reduktion Vermögens- steuertarif	Erhöhung Kinderabzug	Drittbetreuung, Weiterbildung	Total 2025
<b>Auswirkungen in Millionen Franken</b>		18.0	62.0	-52.0	-3.6	-3.2	<b>21.2</b>
<b>Auswirkungen in Prozent der Einkommens- und Vermögenssteuern</b>							
<b>Alle Gemeinden</b>		<b>1.1%</b>	<b>3.9%</b>	<b>-3.4%</b>	<b>-0.3%</b>	<b>-0.2%</b>	<b>1.1%</b>
4001	Aarau	0.6%	4.4%	-3.6%	-0.2%	-0.2%	<b>1.0%</b>
4271	Aarburg	0.9%	2.0%	-2.1%	-0.3%	-0.2%	<b>0.3%</b>
4221	Abtwil	1.3%	4.4%	-3.4%	-0.4%	-0.2%	<b>1.7%</b>
4191	Ammerswil	1.4%	4.2%	-3.1%	-0.3%	-0.2%	<b>1.9%</b>
4222	Aristau	1.4%	3.0%	-2.5%	-0.3%	-0.2%	<b>1.4%</b>
4061	Arni (AG)	1.2%	7.5%	-4.7%	-0.2%	-0.2%	<b>3.5%</b>
4091	Auenstein	1.2%	3.1%	-3.7%	-0.2%	-0.2%	<b>0.1%</b>
4223	Auw	1.1%	3.4%	-2.2%	-0.4%	-0.2%	<b>1.8%</b>
4021	Baden	0.7%	5.9%	-4.2%	-0.2%	-0.2%	<b>2.0%</b>
4224	Beinwil (Freiamt)	0.8%	2.4%	-2.9%	-0.2%	-0.2%	<b>-0.2%</b>
4131	Beinwil am See	1.2%	4.5%	-4.0%	-0.2%	-0.2%	<b>1.2%</b>
4022	Bellikon	1.3%	3.3%	-3.4%	-0.2%	-0.2%	<b>0.8%</b>
4023	Bergdietikon	1.1%	5.9%	-5.1%	-0.2%	-0.2%	<b>1.5%</b>
4062	Berikon	0.9%	6.6%	-4.4%	-0.2%	-0.2%	<b>2.6%</b>
4226	Besenbüren	1.4%	3.9%	-3.0%	-0.4%	-0.2%	<b>1.7%</b>
4227	Bettwil	0.9%	4.4%	-3.4%	-0.2%	-0.2%	<b>1.5%</b>
4002	Biberstein	1.0%	3.5%	-4.8%	-0.1%	-0.2%	<b>-0.7%</b>
4024	Birmenstorf (AG)	1.1%	5.9%	-3.4%	-0.3%	-0.2%	<b>3.1%</b>
4092	Birr	1.4%	2.8%	-2.3%	-0.4%	-0.2%	<b>1.3%</b>
4093	Birrhard	1.4%	3.2%	-2.7%	-0.2%	-0.2%	<b>1.5%</b>
4132	Birrwil	1.2%	4.0%	-4.5%	-0.2%	-0.2%	<b>0.4%</b>
4192	Boniswil	1.3%	5.8%	-3.8%	-0.2%	-0.2%	<b>2.8%</b>
4228	Boswil	1.1%	2.9%	-3.2%	-0.3%	-0.2%	<b>0.4%</b>
4273	Bottenwil	1.0%	2.4%	-2.6%	-0.2%	-0.2%	<b>0.4%</b>
4063	Bremgarten (AG)	0.8%	4.5%	-3.5%	-0.2%	-0.2%	<b>1.4%</b>
4274	Brittnau	1.5%	2.1%	-2.9%	-0.3%	-0.2%	<b>0.1%</b>
4095	Brugg	0.9%	4.2%	-3.8%	-0.2%	-0.2%	<b>0.9%</b>
4193	Brunegg	1.4%	2.6%	-2.0%	-0.3%	-0.2%	<b>1.5%</b>
4003	Buchs (AG)	0.9%	0.9%	-2.0%	-0.3%	-0.2%	<b>-0.7%</b>
4230	Buttwil	1.5%	4.2%	-3.5%	-0.3%	-0.2%	<b>1.6%</b>
4303	Böttstein	1.3%	2.5%	-3.0%	-0.3%	-0.2%	<b>0.2%</b>
4124	Bözberg	1.3%	4.0%	-4.0%	-0.2%	-0.2%	<b>0.8%</b>
4185	Böztal	1.3%	3.1%	-2.8%	-0.2%	-0.2%	<b>1.2%</b>
4229	Bünzen	1.4%	5.0%	-3.2%	-0.3%	-0.2%	<b>2.7%</b>
4064	Büttikon	1.5%	2.6%	-2.6%	-0.3%	-0.2%	<b>1.0%</b>
4004	Densbüren	1.4%	2.9%	-2.9%	-0.2%	-0.2%	<b>1.0%</b>
4231	Dietwil	1.1%	3.1%	-2.9%	-0.4%	-0.2%	<b>0.7%</b>
4194	Dintikon	1.3%	2.7%	-2.9%	-0.3%	-0.2%	<b>0.6%</b>
4065	Dottikon	1.0%	2.1%	-2.6%	-0.3%	-0.2%	<b>0.0%</b>
4304	Döttingen	1.1%	3.4%	-3.2%	-0.2%	-0.2%	<b>0.9%</b>
4134	Dürrenäsch	1.4%	3.4%	-4.2%	-0.3%	-0.2%	<b>0.1%</b>
4066	Eggenwil	1.5%	4.5%	-2.9%	-0.3%	-0.2%	<b>2.7%</b>
4195	Egliswil	1.3%	4.2%	-3.2%	-0.3%	-0.2%	<b>1.8%</b>
4049	Ehrendingen	1.3%	2.9%	-2.9%	-0.3%	-0.2%	<b>0.8%</b>
4161	Eiken	1.2%	3.2%	-2.8%	-0.3%	-0.2%	<b>1.1%</b>
4305	Endingen	1.1%	4.0%	-3.7%	-0.3%	-0.2%	<b>0.8%</b>
4026	Ennetbaden	0.9%	6.6%	-4.9%	-0.2%	-0.2%	<b>2.2%</b>
4005	Erlinsbach (AG)	1.2%	3.8%	-3.9%	-0.2%	-0.2%	<b>0.7%</b>
4196	Fahrwangen	1.3%	3.5%	-3.0%	-0.3%	-0.2%	<b>1.2%</b>
4067	Fischbach-Gösl.	1.4%	4.1%	-3.5%	-0.3%	-0.2%	<b>1.5%</b>
4306	Fisibach	1.1%	2.5%	-3.3%	-0.3%	-0.2%	<b>-0.2%</b>
4027	Fislisbach	1.0%	6.6%	-3.7%	-0.3%	-0.2%	<b>3.4%</b>

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BFSNR	Gemeinde	Anpassung Eigenmiet- werte	Anpassung Liegenschafts- werte	Reduktion Vermögens- steuertarif	Erhöhung Kinderabzug	Drittbetreuung, Weiterbildung	Total 2025
4028	Freienwil	1.4%	3.5%	-2.9%	-0.4%	-0.2%	1.4%
4163	Frick	1.0%	3.7%	-3.2%	-0.2%	-0.2%	1.1%
4307	Full-Reuenthal	1.4%	2.5%	-5.1%	-0.3%	-0.2%	-1.8%
4164	Gansingen	1.3%	3.6%	-3.2%	-0.3%	-0.2%	1.1%
4029	Gebenstorf	1.1%	3.8%	-2.9%	-0.3%	-0.2%	1.6%
4232	Geltwil	0.5%	1.9%	-6.0%	-0.2%	-0.2%	-4.0%
4165	Gipf-Oberfrick	1.3%	4.2%	-3.5%	-0.3%	-0.2%	1.5%
4135	Gontenschwil	1.2%	2.7%	-3.1%	-0.2%	-0.2%	0.2%
4006	Gränichen	1.2%	2.0%	-2.9%	-0.3%	-0.2%	-0.2%
4099	Habsburg	1.1%	3.9%	-3.2%	-0.2%	-0.2%	1.4%
4197	Hallwil	1.2%	3.6%	-2.9%	-0.3%	-0.2%	1.4%
4100	Hausen (AG)	1.2%	3.6%	-3.3%	-0.2%	-0.2%	1.0%
4251	Hellikon	1.7%	3.2%	-3.1%	-0.3%	-0.2%	1.2%
4198	Henschiken	1.3%	3.2%	-2.6%	-0.4%	-0.2%	1.3%
4186	Herznach-Ueken	1.4%	2.6%	-2.6%	-0.3%	-0.2%	0.8%
4007	Hirschthal	1.3%	3.3%	-3.8%	-0.2%	-0.2%	0.4%
4199	Holderbank (AG)	1.2%	2.5%	-2.2%	-0.3%	-0.2%	1.1%
4136	Holziken	1.0%	3.0%	-3.0%	-0.2%	-0.2%	0.6%
4200	Hunzenschwil	1.1%	3.5%	-2.7%	-0.3%	-0.2%	1.5%
4068	Häggingen	1.4%	4.5%	-3.4%	-0.3%	-0.2%	2.0%
4084	Islisberg	1.0%	6.5%	-3.7%	-0.2%	-0.2%	3.4%
4071	Jonen	1.3%	6.3%	-3.2%	-0.3%	-0.2%	3.9%
4252	Kaiseraugst	0.7%	3.3%	-2.5%	-0.3%	-0.2%	1.0%
4169	Kaisten	1.2%	1.8%	-3.0%	-0.3%	-0.2%	-0.5%
4233	Kallern	1.2%	2.9%	-4.8%	-0.2%	-0.2%	-1.1%
4030	Killwangen	1.5%	7.1%	-3.7%	-0.3%	-0.2%	4.5%
4275	Kirchleerau	1.2%	2.0%	-3.2%	-0.3%	-0.2%	-0.6%
4309	Klingnau	1.2%	3.2%	-2.9%	-0.3%	-0.2%	1.0%
4310	Koblentz	1.1%	2.3%	-2.2%	-0.4%	-0.2%	0.7%
4276	Kölliken	1.3%	3.0%	-2.7%	-0.3%	-0.2%	1.1%
4031	Künten	1.4%	2.9%	-2.6%	-0.3%	-0.2%	1.2%
4008	Küttigen	1.2%	4.6%	-4.0%	-0.2%	-0.2%	1.3%
4170	Laufenburg	1.2%	3.0%	-3.1%	-0.3%	-0.2%	0.6%
4311	Leibstadt	1.2%	3.0%	-3.6%	-0.3%	-0.2%	0.0%
4137	Leimbach (AG)	1.4%	3.9%	-4.1%	-0.3%	-0.2%	0.6%
4312	Lengnau (AG)	1.0%	3.9%	-4.2%	-0.3%	-0.2%	0.3%
4201	Lenzburg	0.8%	3.0%	-3.4%	-0.2%	-0.2%	0.0%
4313	Leuggern	1.4%	3.0%	-3.1%	-0.5%	-0.2%	0.6%
4138	Leutwil	1.5%	4.3%	-3.4%	-0.3%	-0.2%	1.9%
4104	Lupfig	1.2%	3.2%	-3.3%	-0.2%	-0.2%	0.7%
4253	Magden	1.3%	6.2%	-4.1%	-0.3%	-0.2%	2.9%
4105	Mandach	0.9%	1.6%	-4.6%	-0.3%	-0.2%	-2.6%
4202	Meisterschwanden	0.8%	4.8%	-4.4%	-0.2%	-0.2%	0.9%
4314	Mellikon	1.2%	3.4%	-4.8%	-0.4%	-0.2%	-0.8%
4033	Mellingen	1.1%	4.2%	-2.7%	-0.3%	-0.2%	2.1%
4139	Menziken	1.1%	1.9%	-3.2%	-0.3%	-0.2%	-0.7%
4234	Merenschwand	1.4%	4.0%	-3.0%	-0.3%	-0.2%	1.8%
4184	Mettauertal	1.3%	2.8%	-3.3%	-0.3%	-0.2%	0.3%
4277	Moosleerau	1.2%	2.9%	-3.1%	-0.3%	-0.2%	0.5%
4009	Muhen	1.4%	4.7%	-3.4%	-0.3%	-0.2%	2.2%
4255	Mumpf	1.2%	2.0%	-2.2%	-0.3%	-0.2%	0.6%
4279	Murgenthal	1.3%	2.2%	-3.3%	-0.3%	-0.2%	-0.3%
4236	Muri (AG)	1.2%	4.7%	-3.4%	-0.3%	-0.2%	2.0%
4032	Mägenwil	1.2%	3.8%	-3.3%	-0.3%	-0.2%	1.1%
4254	Möhlin	1.2%	3.9%	-3.0%	-0.3%	-0.2%	1.6%
4106	Mönthal	1.6%	3.6%	-3.2%	-0.2%	-0.2%	1.6%
4203	Möriken-Wildegg	1.2%	4.6%	-3.8%	-0.3%	-0.2%	1.5%
4235	Mühlau	1.1%	3.0%	-2.9%	-0.3%	-0.2%	0.7%
4107	Mülligen	1.1%	4.5%	-2.8%	-0.2%	-0.2%	2.3%
4172	Münchwilen (AG)	1.3%	2.3%	-2.7%	-0.3%	-0.2%	0.4%
4034	Neuenhof	0.8%	3.2%	-2.4%	-0.3%	-0.2%	1.0%
4204	Niederlenz	1.4%	2.8%	-2.8%	-0.4%	-0.2%	0.8%
4035	Niederrohrdorf	1.0%	4.2%	-3.4%	-0.2%	-0.2%	1.4%
4072	Niederwil (AG)	1.3%	3.6%	-3.0%	-0.3%	-0.2%	1.4%
4010	Oberentfelden	1.3%	3.8%	-3.1%	-0.3%	-0.2%	1.4%
4173	Oberhof	1.3%	2.9%	-2.6%	-0.4%	-0.2%	1.0%
4140	Oberkulm	1.3%	1.8%	-3.4%	-0.3%	-0.2%	-0.9%
4073	Oberlunkhofen	0.9%	4.2%	-4.1%	-0.2%	-0.2%	0.7%
4256	Obermumpf	1.4%	2.9%	-2.7%	-0.3%	-0.2%	1.2%

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4037	Oberrohrdorf	1.0%	5.5%	-4.6%	-0.2%	-0.2%	1.5%
4237	Oberrüti	1.4%	3.7%	-2.7%	-0.4%	-0.2%	1.8%
4038	Obersiggenthal	0.9%	4.4%	-3.7%	-0.2%	-0.2%	1.2%
4074	Oberwil-Lieli	0.8%	6.8%	-5.4%	-0.1%	-0.2%	1.8%
4175	Oeschgen	1.5%	3.5%	-3.0%	-0.3%	-0.2%	1.5%
4280	Ofringen	1.0%	2.5%	-2.4%	-0.3%	-0.2%	0.6%
4257	Olsberg	1.2%	3.7%	-3.4%	-0.1%	-0.2%	1.1%
4205	Othmarsingen	1.2%	3.9%	-2.8%	-0.3%	-0.2%	1.7%
4141	Reinach (AG)	1.2%	2.5%	-3.3%	-0.3%	-0.2%	-0.1%
4281	Reitnau	1.2%	3.0%	-3.1%	-0.4%	-0.2%	0.5%
4039	Remetschwil	1.1%	3.0%	-3.4%	-0.2%	-0.2%	0.3%
4110	Remigen	1.5%	3.3%	-3.6%	-0.3%	-0.2%	0.7%
4258	Rheinfelden	0.6%	3.4%	-4.5%	-0.2%	-0.2%	-0.9%
4111	Riniken	1.3%	4.2%	-4.6%	-0.3%	-0.2%	0.4%
4282	Rothrist	1.1%	2.6%	-3.2%	-0.3%	-0.2%	0.1%
4238	Rottenschwil	1.2%	4.2%	-3.2%	-0.2%	-0.2%	1.8%
4075	Rudolfstetten-Fr.	1.1%	4.8%	-3.7%	-0.3%	-0.2%	1.7%
4206	Rupperswil	1.2%	2.8%	-2.8%	-0.3%	-0.2%	0.8%
4112	Rüfenach	1.5%	3.7%	-3.2%	-0.2%	-0.2%	1.6%
4283	Safenwil	1.5%	2.3%	-2.5%	-0.3%	-0.2%	0.9%
4076	Sarmenstorf	1.4%	3.3%	-2.9%	-0.3%	-0.2%	1.3%
4207	Schafisheim	1.3%	3.2%	-3.0%	-0.3%	-0.2%	1.0%
4125	Schinznach	1.2%	5.0%	-4.8%	-0.2%	-0.2%	1.0%
4142	Schlossrued	1.4%	2.8%	-2.8%	-0.3%	-0.2%	0.8%
4143	Schmiedrued	1.6%	3.5%	-3.6%	-0.3%	-0.2%	0.9%
4318	Schneisingen	1.4%	4.3%	-3.5%	-0.2%	-0.2%	1.8%
4259	Schupfart	1.3%	4.0%	-3.2%	-0.2%	-0.2%	1.7%
4176	Schwaderloch	1.4%	2.7%	-2.7%	-0.3%	-0.2%	1.0%
4144	Schöffland	1.0%	2.6%	-3.1%	-0.2%	-0.2%	0.1%
4208	Seengen	1.0%	5.4%	-4.5%	-0.2%	-0.2%	1.5%
4209	Seon	1.1%	3.5%	-3.5%	-0.3%	-0.2%	0.6%
4319	Siglistorf	1.5%	3.7%	-2.8%	-0.3%	-0.2%	2.0%
4239	Sins	1.0%	4.6%	-3.3%	-0.4%	-0.2%	1.7%
4177	Sisseln	1.3%	2.1%	-2.0%	-0.3%	-0.2%	0.9%
4040	Spreitenbach	0.8%	4.4%	-2.5%	-0.4%	-0.2%	2.0%
4284	Staffelbach	1.2%	3.1%	-2.9%	-0.3%	-0.2%	0.9%
4210	Staufen	0.9%	3.0%	-3.0%	-0.2%	-0.2%	0.4%
4260	Stein (AG)	0.9%	1.7%	-2.5%	-0.3%	-0.2%	-0.3%
4041	Stetten (AG)	1.2%	2.6%	-2.6%	-0.3%	-0.2%	0.7%
4285	Strengelbach	1.3%	2.9%	-3.1%	-0.3%	-0.2%	0.5%
4012	Suhr	1.0%	3.2%	-3.0%	-0.3%	-0.2%	0.7%
4320	Tegerfelden	1.1%	4.1%	-3.8%	-0.3%	-0.2%	0.8%
4145	Teufenthal (AG)	1.4%	1.9%	-2.3%	-0.3%	-0.2%	0.4%
4117	Thalheim (AG)	1.3%	4.6%	-4.2%	-0.2%	-0.2%	1.2%
4042	Turgi	1.0%	2.0%	-2.3%	-0.3%	-0.2%	0.2%
4077	Tägerig	1.6%	4.3%	-3.5%	-0.4%	-0.2%	1.7%
4286	Uerkheim	1.5%	1.8%	-2.6%	-0.2%	-0.2%	0.2%
4078	Uezwil	1.6%	2.2%	-2.3%	-0.3%	-0.2%	1.0%
4013	Unterentfelden	1.3%	2.5%	-3.2%	-0.3%	-0.2%	0.1%
4146	Unterkulm	1.3%	2.5%	-2.9%	-0.3%	-0.2%	0.4%
4079	Unterlunkhofen	1.2%	5.0%	-3.8%	-0.2%	-0.2%	1.9%
4044	Untersiggenthal	1.1%	5.0%	-4.0%	-0.3%	-0.2%	1.6%
4120	Veltheim (AG)	1.2%	3.2%	-3.2%	-0.3%	-0.2%	0.7%
4121	Villigen	1.2%	3.4%	-3.1%	-0.2%	-0.2%	1.1%
4080	Villmergen	1.2%	2.7%	-2.6%	-0.3%	-0.2%	0.7%
4122	Villnachern	1.4%	3.9%	-3.3%	-0.3%	-0.2%	1.4%
4287	Vordemwald	1.4%	2.3%	-3.2%	-0.3%	-0.2%	-0.1%
4261	Wallbach	1.2%	3.6%	-3.1%	-0.2%	-0.2%	1.3%
4240	Waltenschwil	1.4%	3.2%	-3.0%	-0.3%	-0.2%	1.1%
4262	Wegenstetten	1.4%	4.5%	-3.8%	-0.3%	-0.2%	1.6%
4045	Wettingen	0.8%	6.7%	-4.1%	-0.2%	-0.2%	3.0%
4081	Widen	0.8%	6.6%	-5.1%	-0.2%	-0.2%	1.9%
4288	Wiliberg	1.6%	2.8%	-2.5%	-0.3%	-0.2%	1.4%
4123	Windisch	0.9%	2.8%	-3.0%	-0.3%	-0.2%	0.3%
4181	Wittnau	1.3%	3.4%	-3.1%	-0.3%	-0.2%	1.1%
4082	Wohlen (AG)	1.2%	4.1%	-3.4%	-0.3%	-0.2%	1.4%
4046	Wohlenschwil	1.4%	3.8%	-3.2%	-0.4%	-0.2%	1.5%
4182	Wölflinswil	1.2%	3.3%	-3.0%	-0.4%	-0.2%	0.9%
4047	Würenlingen	1.1%	3.1%	-2.9%	-0.3%	-0.2%	0.8%

		Steuergesetzrevision Schätzungswesen		Steuergesetzrevision 2025			
BFSNR	Gemeinde	Anpassung Eigenmiet- werte	Anpassung Liegenschafts- werte	Reduktion Vermögens- steuertarif	Erhöhung Kinderabzug	Drittbetreuung, Weiterbildung	Total 2025
4048	Würenlos	1.2%	5.4%	-4.1%	-0.3%	-0.2%	2.1%
4183	Zeihen	1.3%	3.4%	-3.0%	-0.3%	-0.2%	1.1%
4263	Zeiningen	1.3%	3.5%	-3.5%	-0.2%	-0.2%	0.8%
4147	Zetzwil	1.5%	3.4%	-3.7%	-0.3%	-0.2%	0.6%
4289	Zofingen	0.8%	2.2%	-3.6%	-0.2%	-0.2%	-1.0%
4083	Zufikon	1.2%	5.0%	-3.9%	-0.2%	-0.2%	1.8%
4324	Zurzach	1.2%	3.1%	-3.5%	-0.2%	-0.2%	0.3%
4264	Zuzgen	1.5%	2.5%	-3.1%	-0.3%	-0.2%	0.4%
<b>Alle Gemeinden</b>		<b>1.1%</b>	<b>3.9%</b>	<b>-3.4%</b>	<b>-0.3%</b>	<b>-0.2%</b>	<b>1.1%</b>
<b>Auswirkungen in Millionen Franken</b>		18.0	62.0	-52.0	-3.6	-3.2	21.2