



Répartition des revenus en Suisse : faits et tendances.
Une analyse des revenus imposables de l'année 2006.
25 février 2010, Rudi Peters

Annexe 1

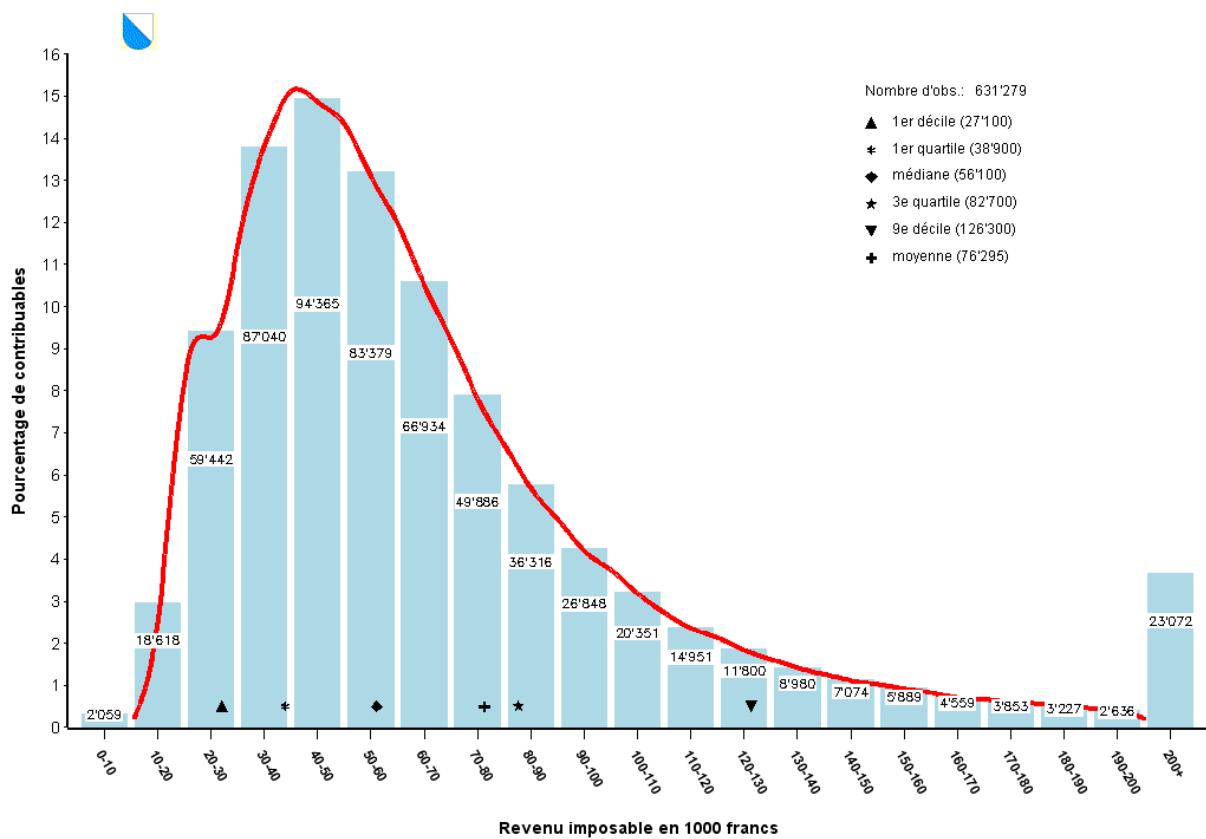
Les histogrammes des revenus imposables de la Suisse et des cantons

(contribuables acquittant un impôt fédéral direct, cas normaux et spéciaux confondus)

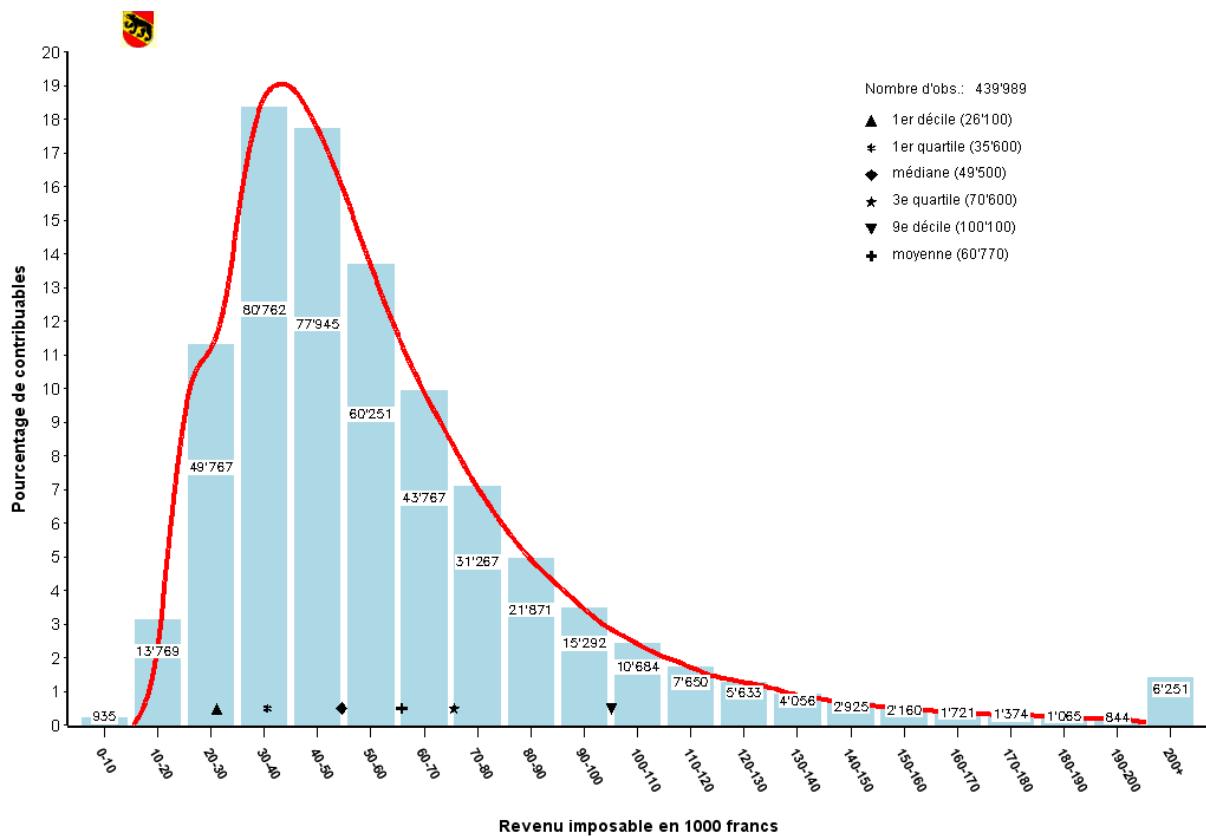
L'histogramme des revenus imposables d'un canton montre la fréquence des revenus par tranche de revenus imposables (combien de valeurs tombent dans chaque intervalle). L'estimation lissée de la fonction de densité des revenus imposables (nombre d'observations par "fine" tranche de revenus imposables) est également reportée sur l'histogramme du canton (multipliée par un facteur 10'000 égal à la largeur des bandes de l'histogramme, estimation en 300 points entre 10'000 et 200'000 francs de revenus imposables par la méthode du noyau gaussien; voir l'explication de la méthode dans par exemple le document de Walter Zucchini (2003), Applied Smoothing techniques, Part 1: Kernel Density Estimation sous http://isc.temple.edu/economics/Econ616/Kernel/ast_part1.pdf).

Das Histogramm der steuerbaren Einkommen eines Kantons zeigt die Häufigkeit der Einkommen pro Einkommensstufe (Anzahl der Werte, die jede einzelne Stufe beinhaltet). Auch die geglättete Schätzung der Dichtefunktion der steuerbaren Einkommen (Anzahl Werte pro Einkommen) ist in der Graphik ersichtlich (multipliziert mit einem Faktor 10'000, der gleich den Bandbreiten des Histogramms ist; Schätzung in 300 Punkten für Einkommen zwischen 10'000 und 200'000 Franken nach der Methode des Gaußschen Knotens. Für die Erklärung dieses Verfahrens siehe z.B. das Dokument von Walter Zucchini (2003), Applied Smoothing techniques, Part 1: Kernel Density Estimation, unter http://isc.temple.edu/economics/Econ616/Kernel/ast_part1.pdf).

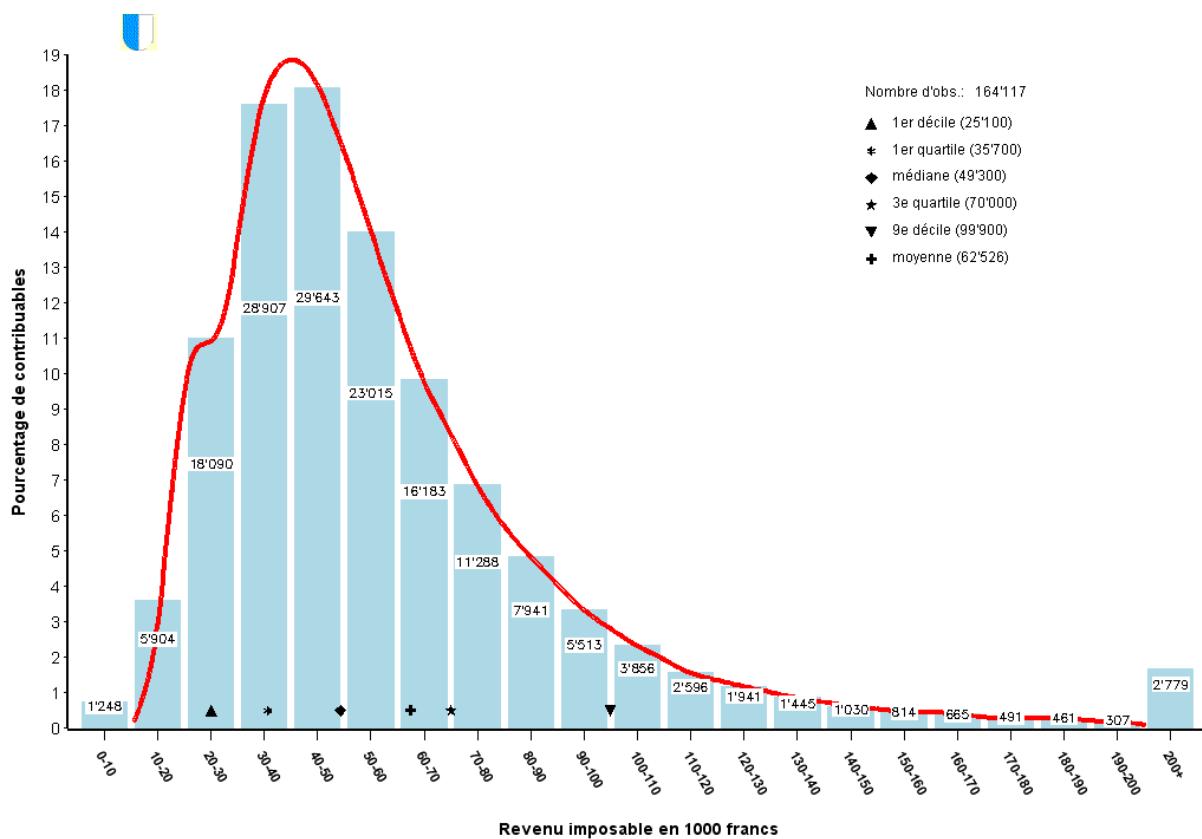
Canton: Zurich



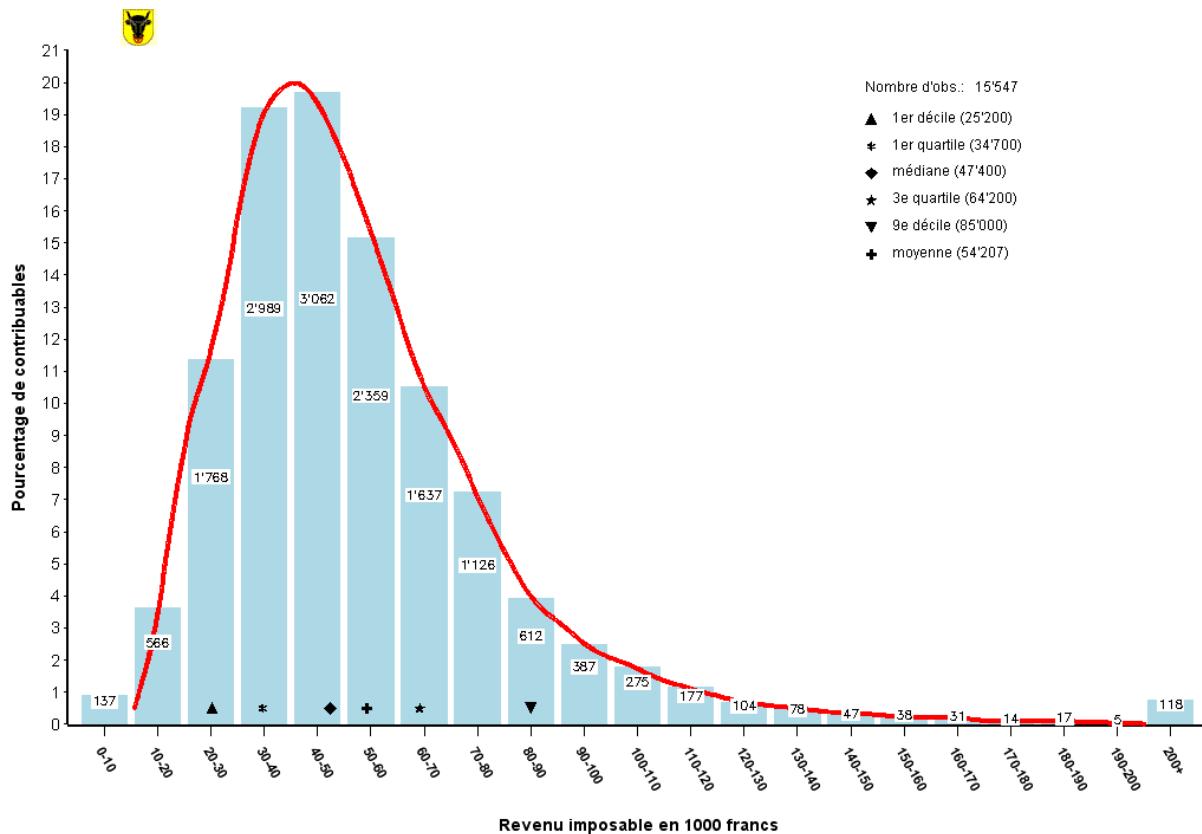
Canton: Berne

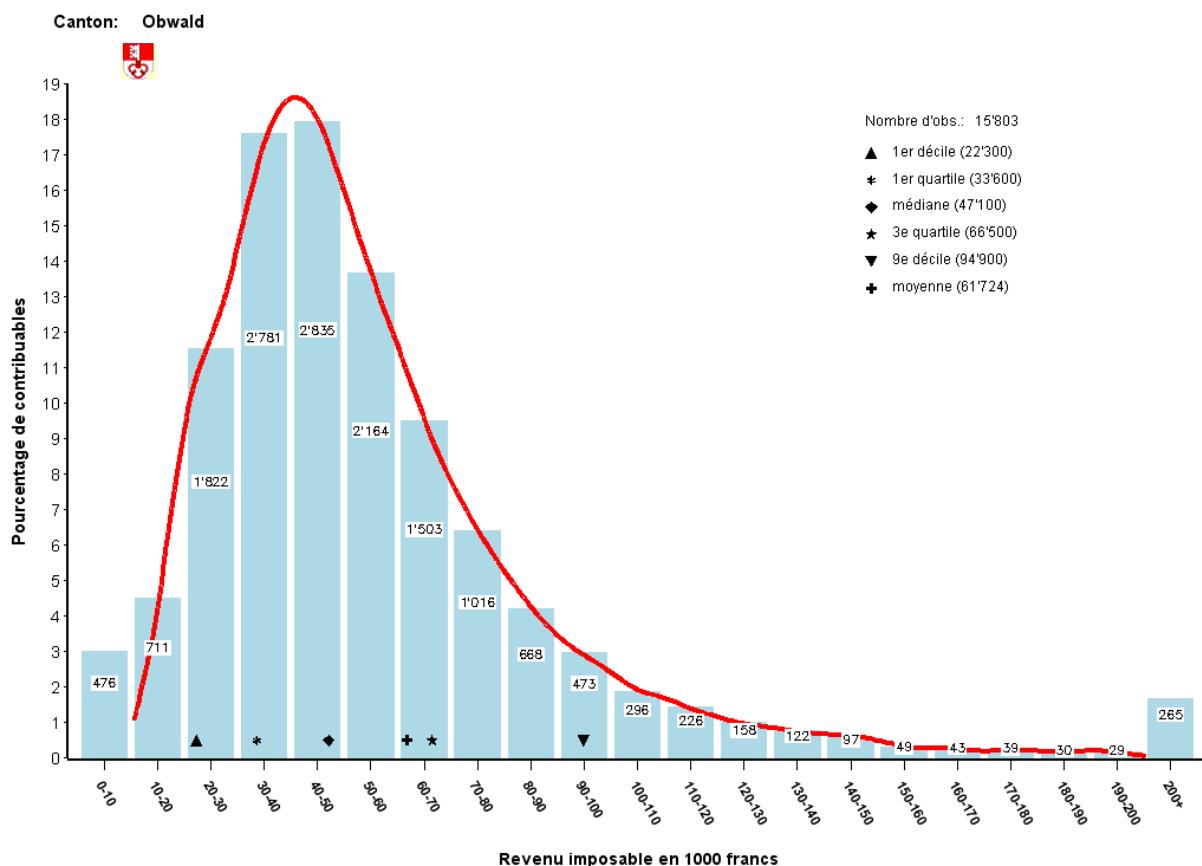
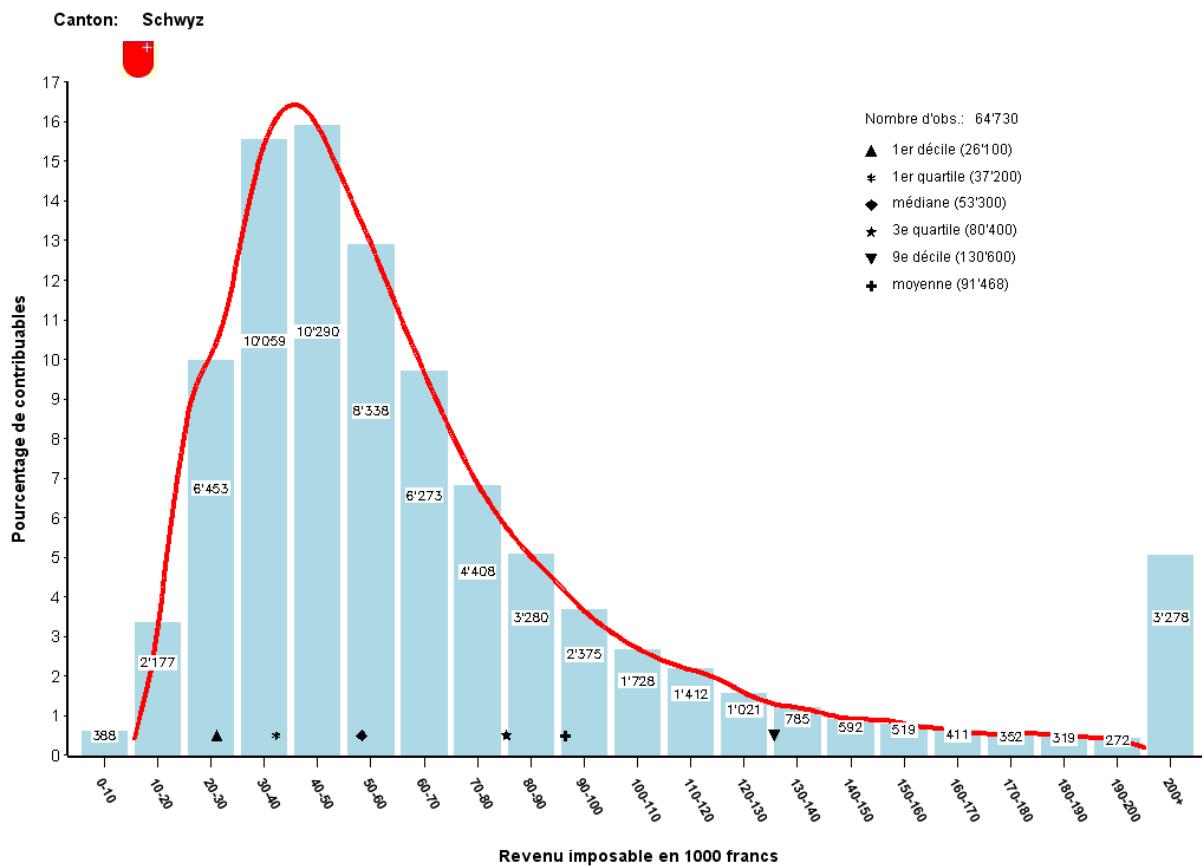


Canton: Lucerne

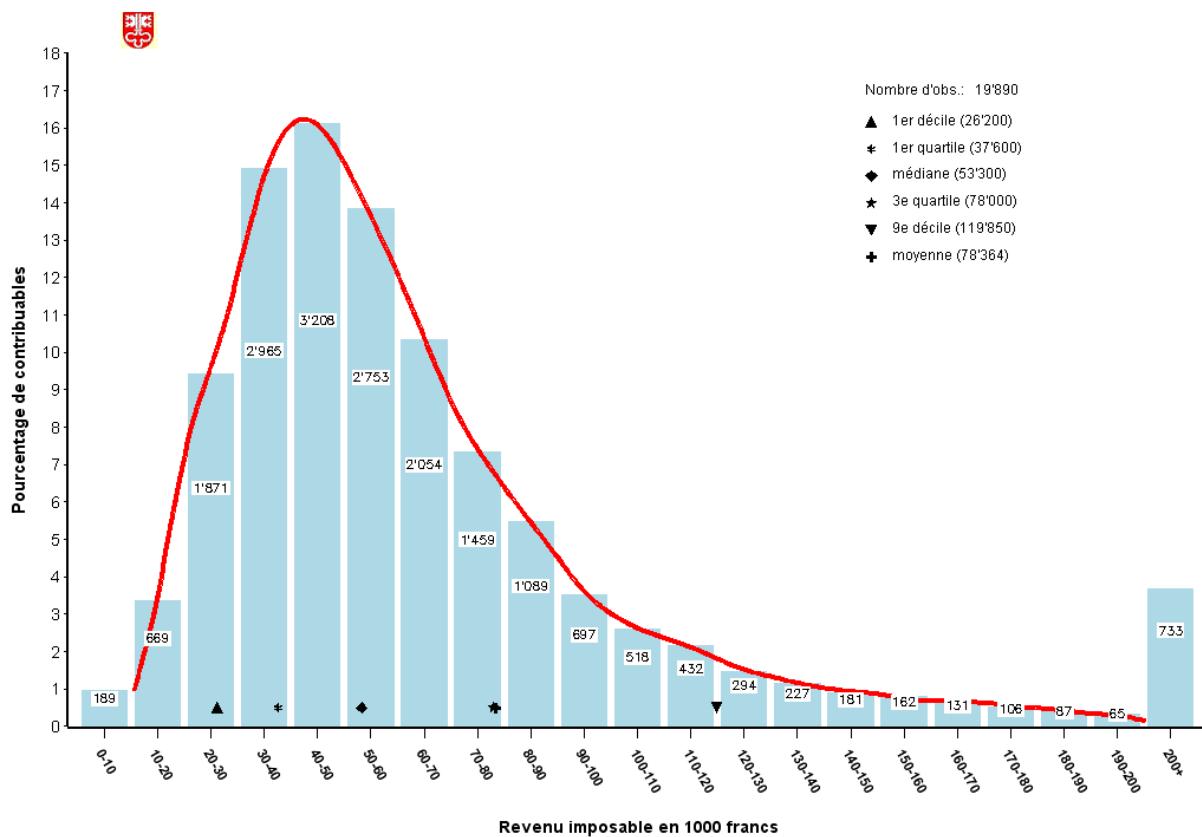


Canton: Uri

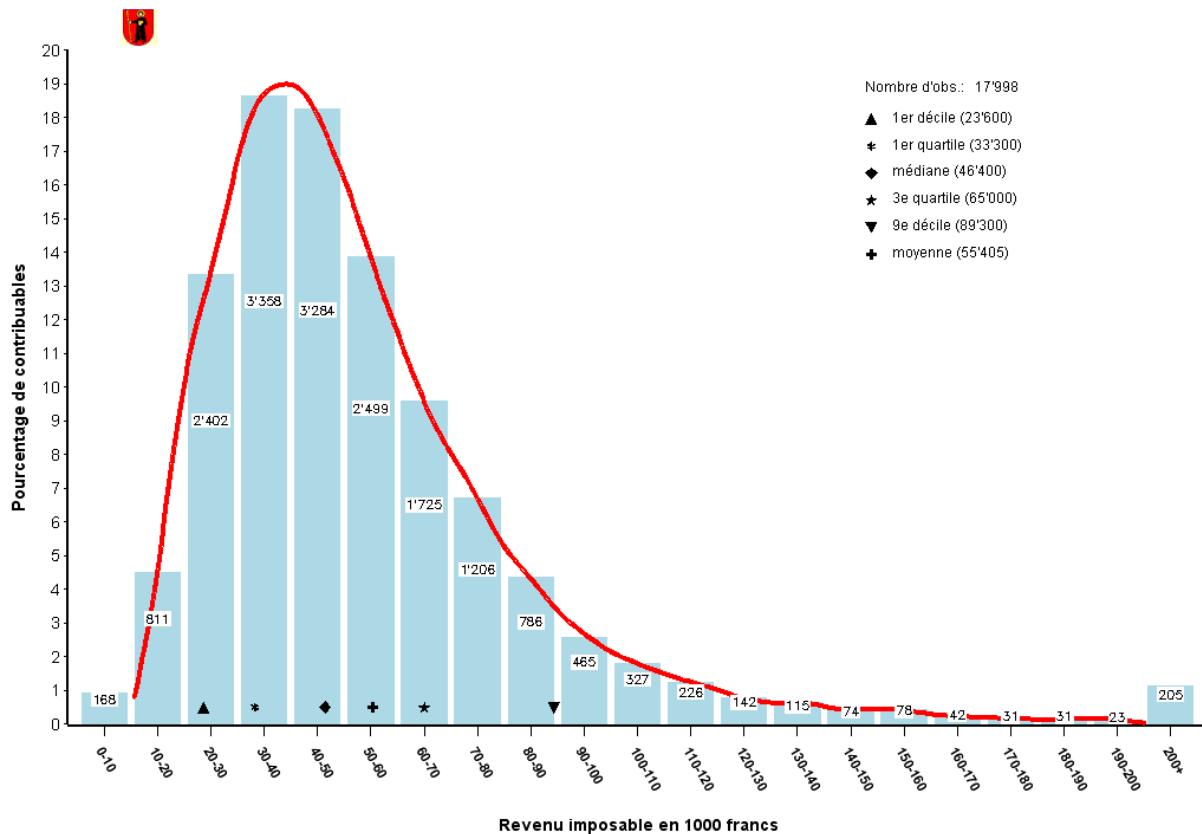


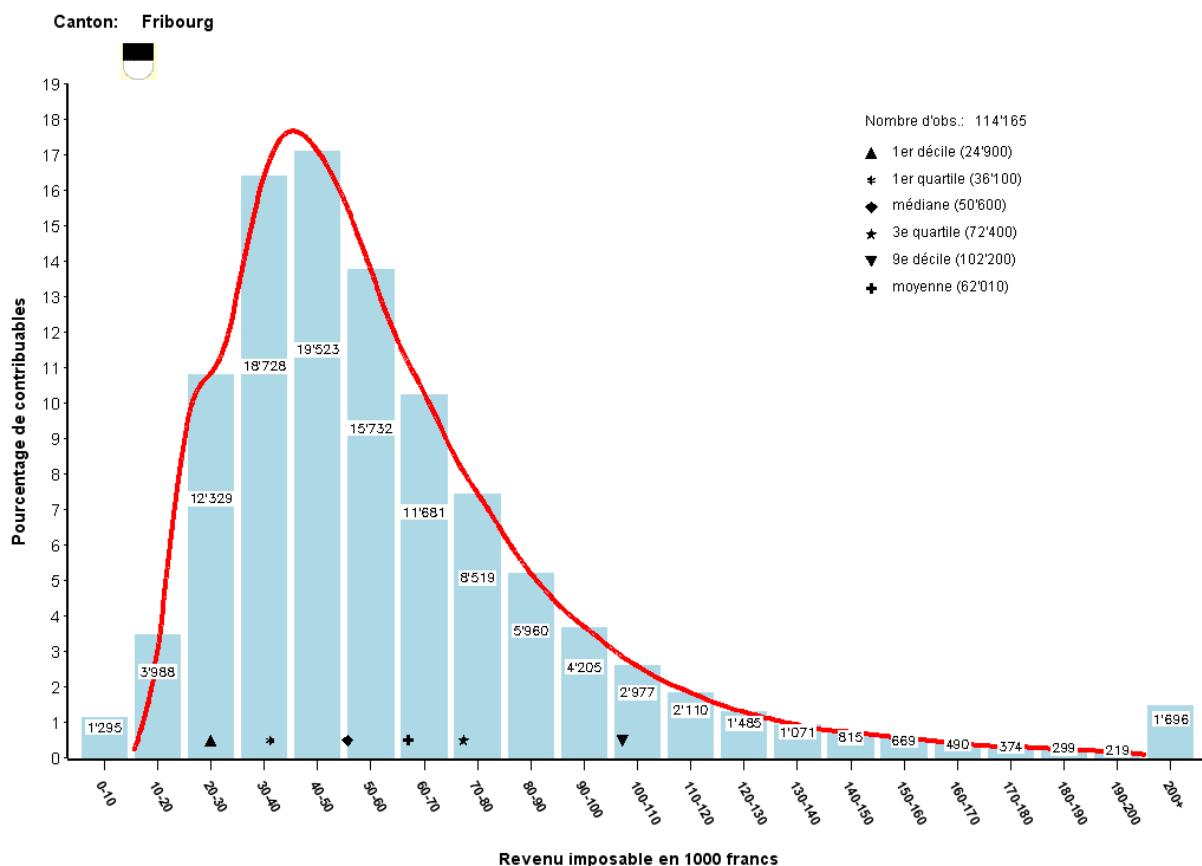
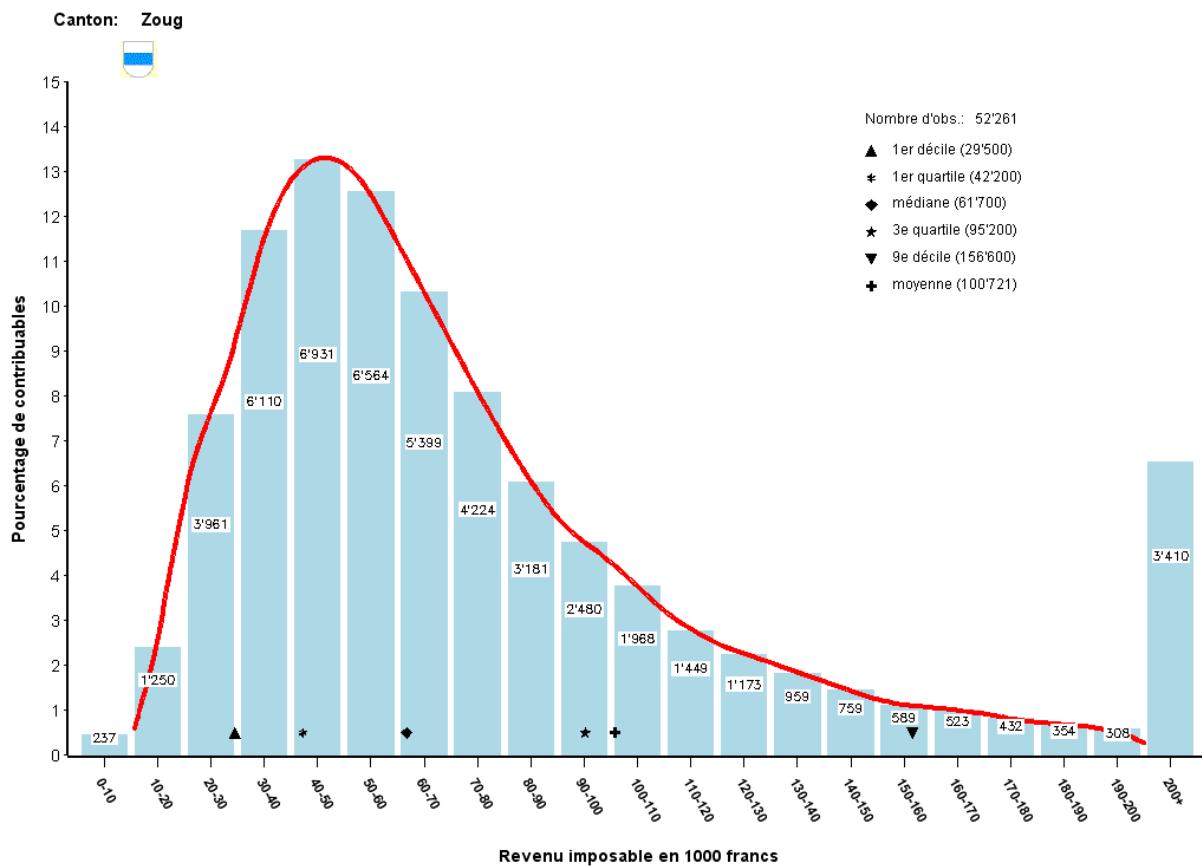


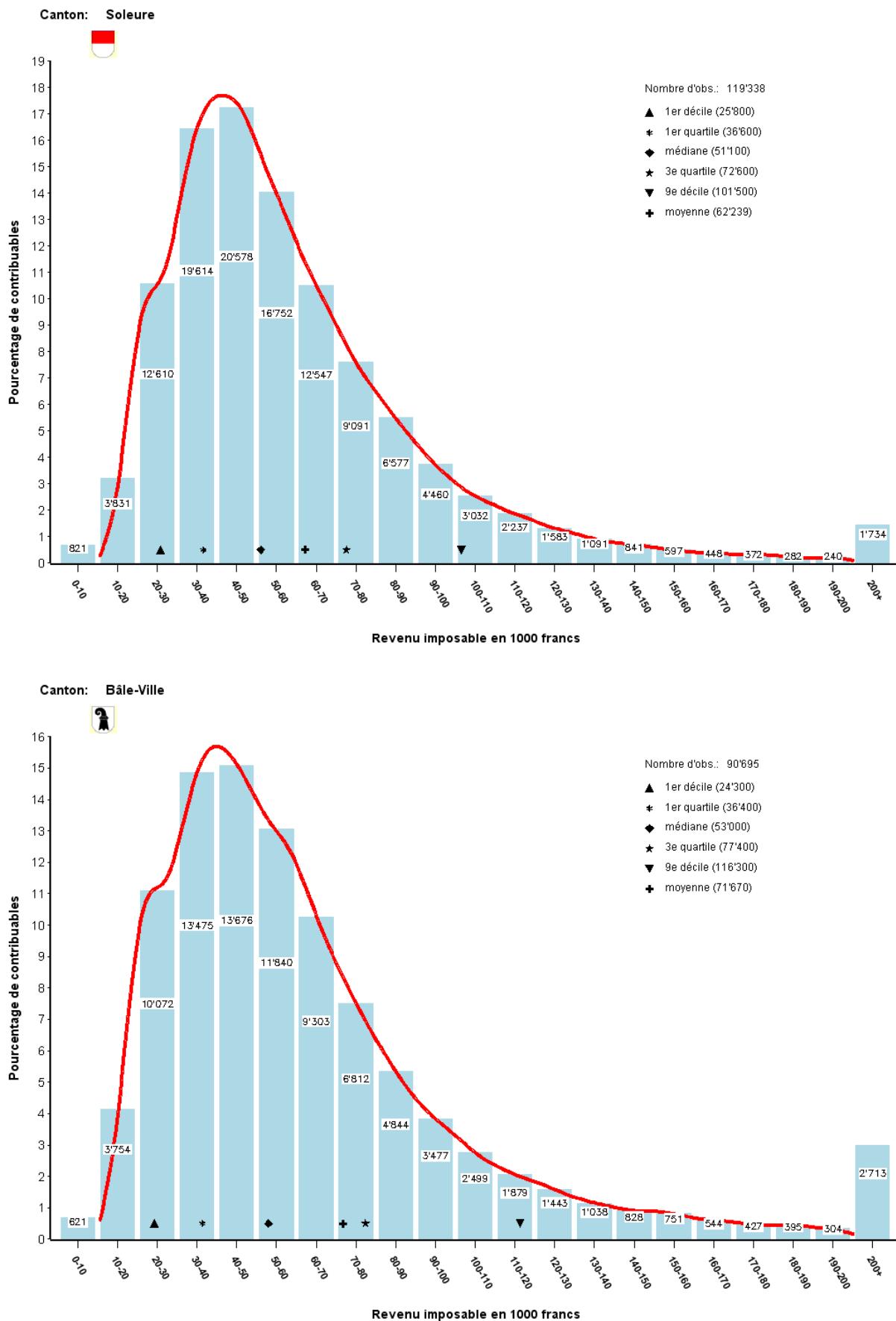
Canton: Nidwald



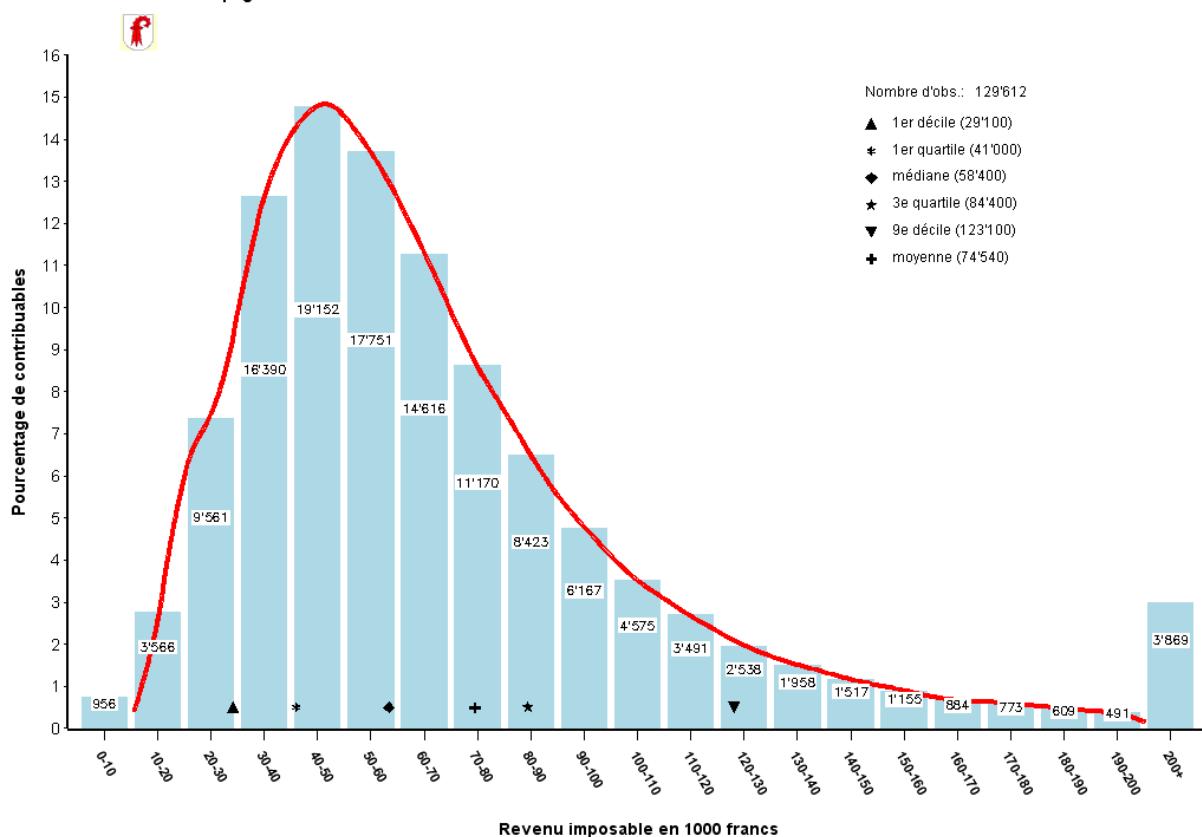
Canton: Glaris



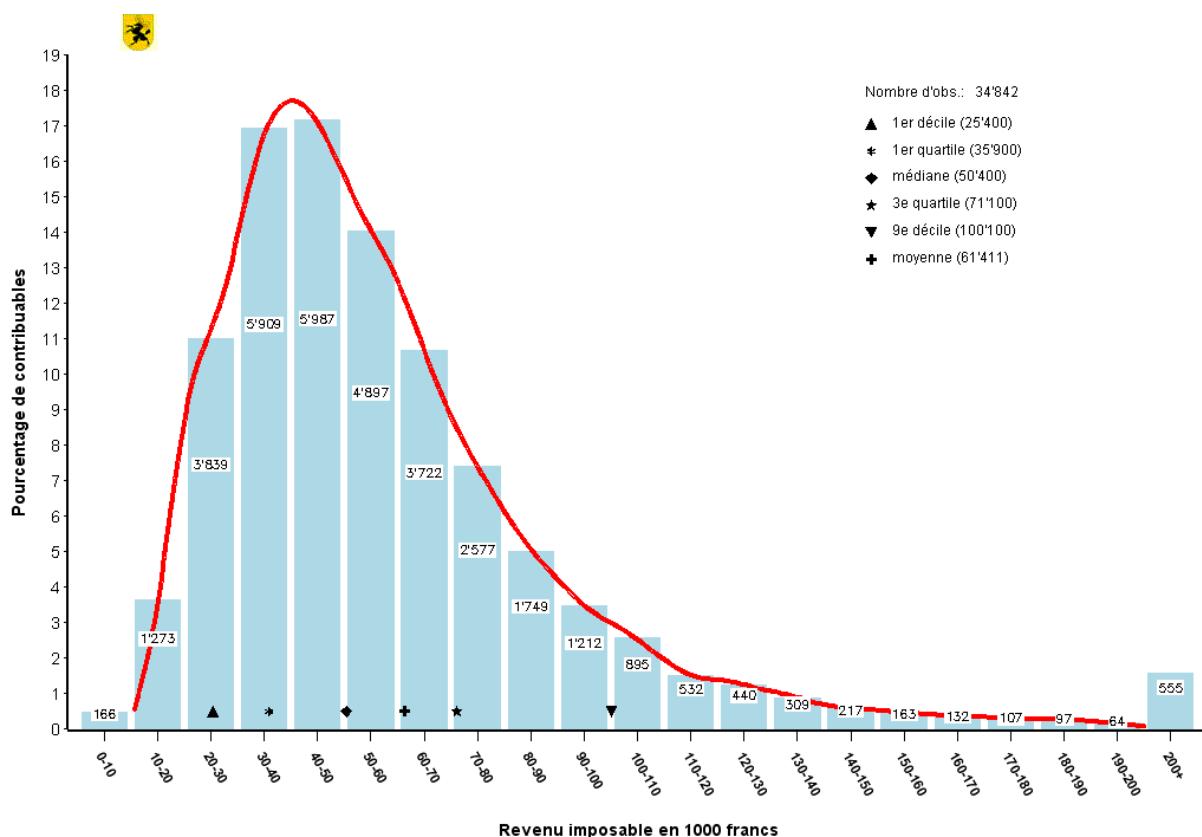




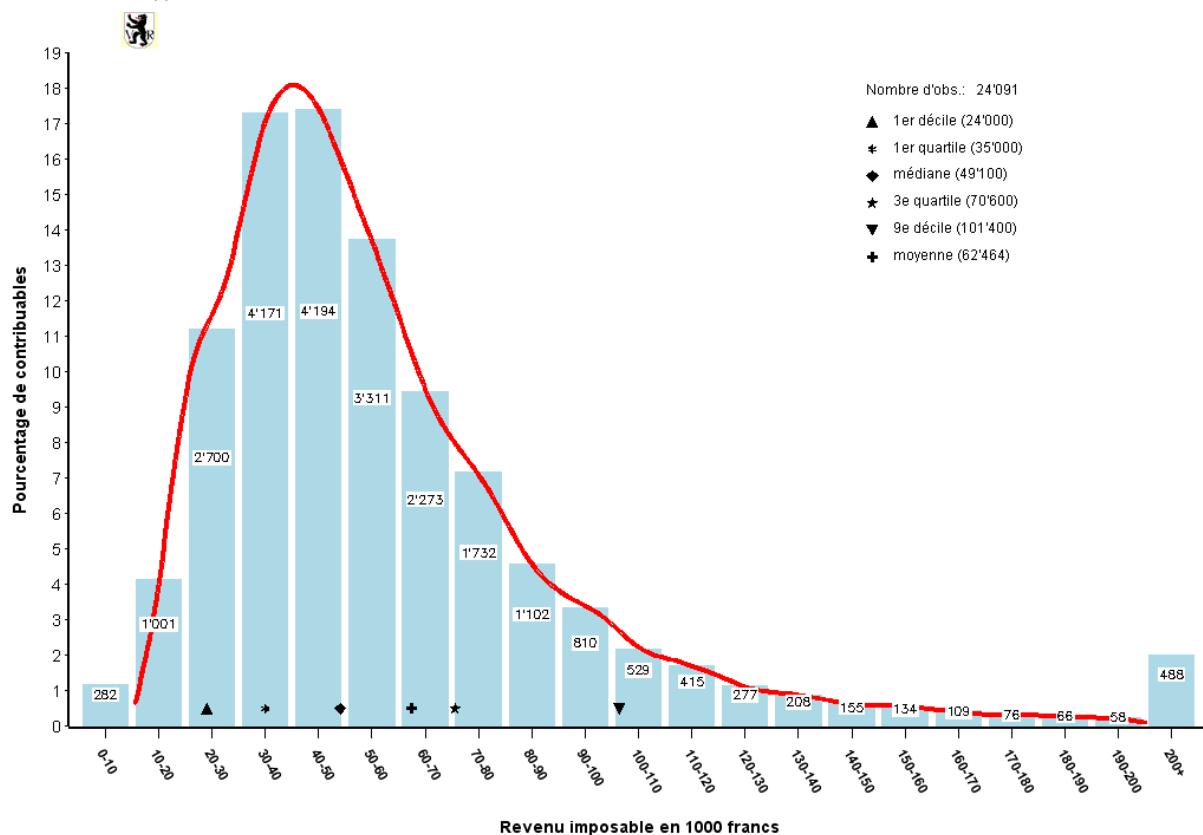
Canton: Bâle-Campagne



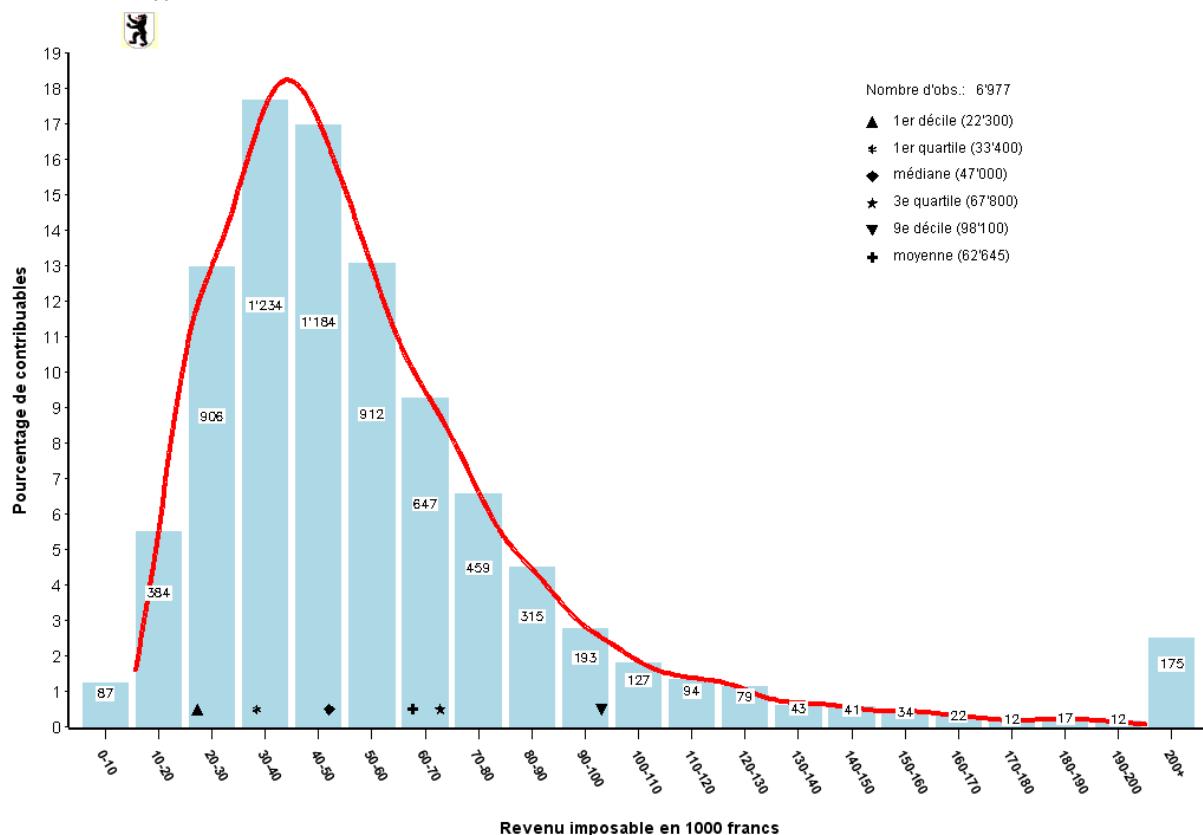
Canton: Schaffhouse



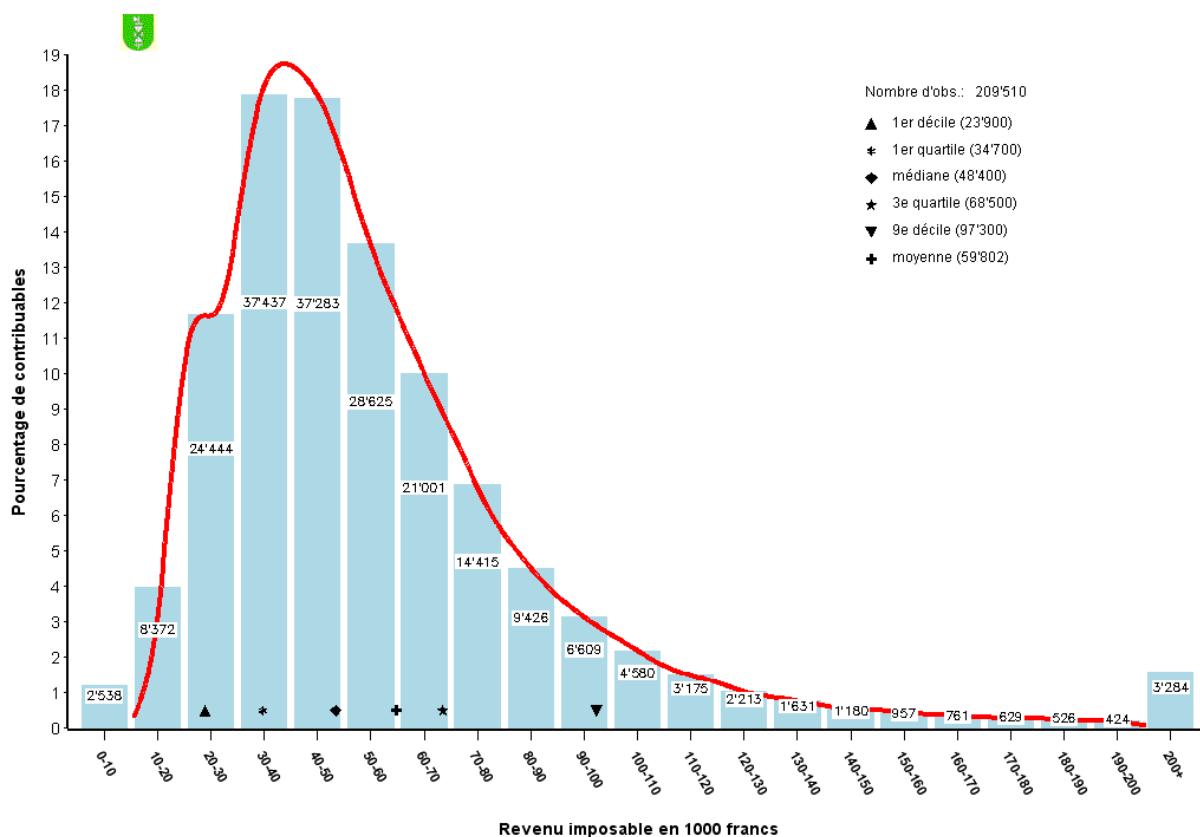
Canton: Appenzell R.-Ext.



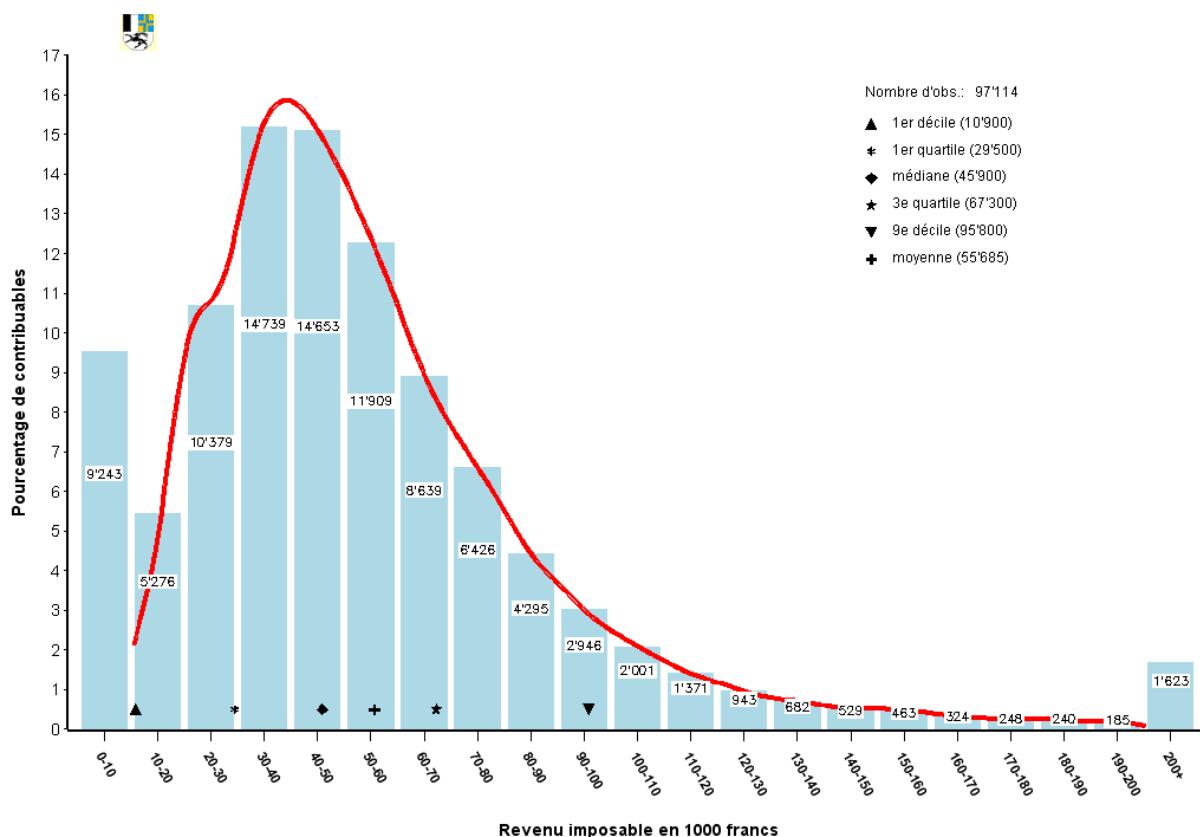
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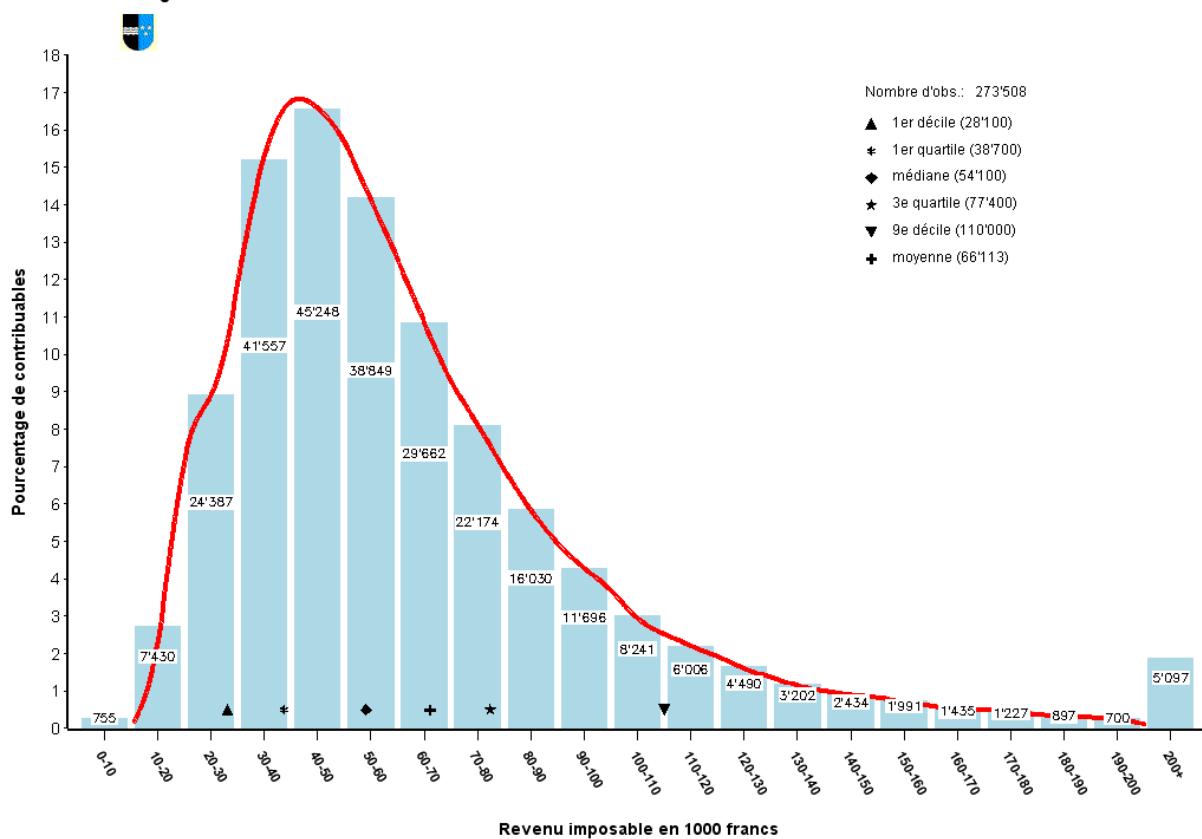
Canton: Saint-Gall



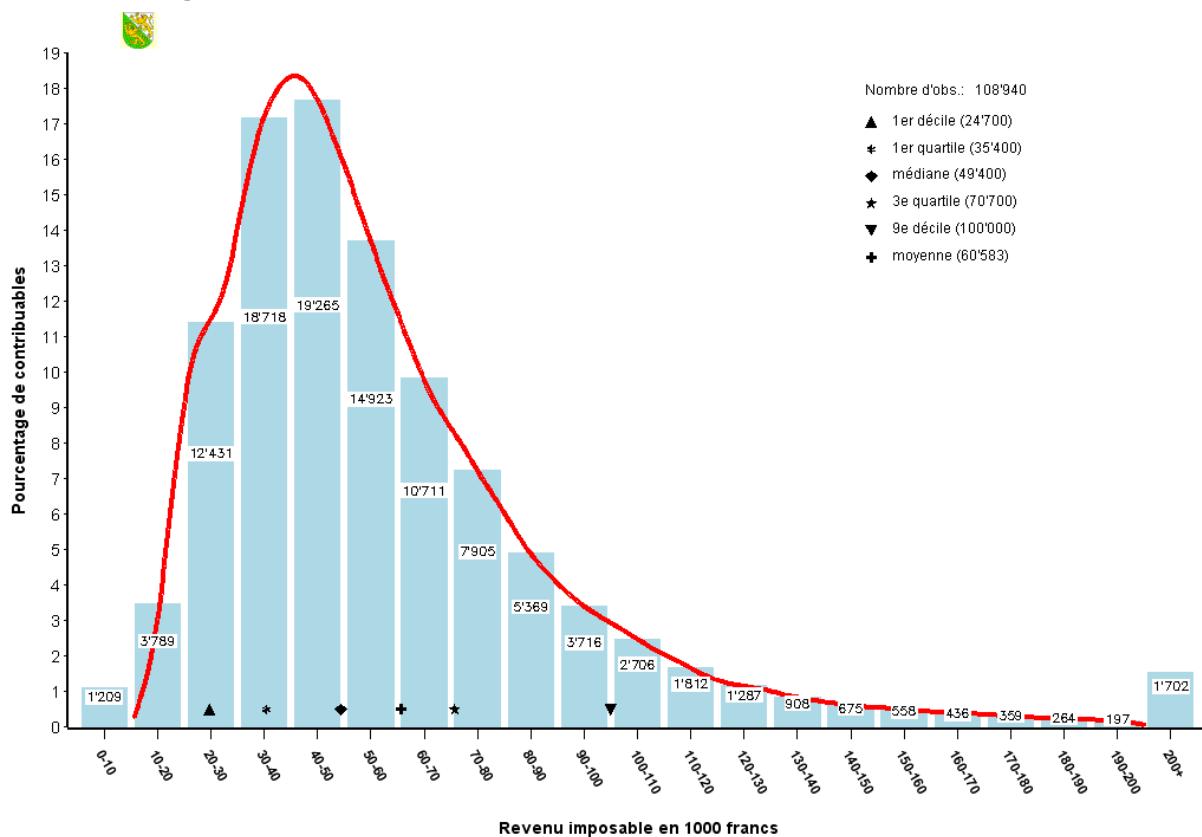
Canton: Grisons

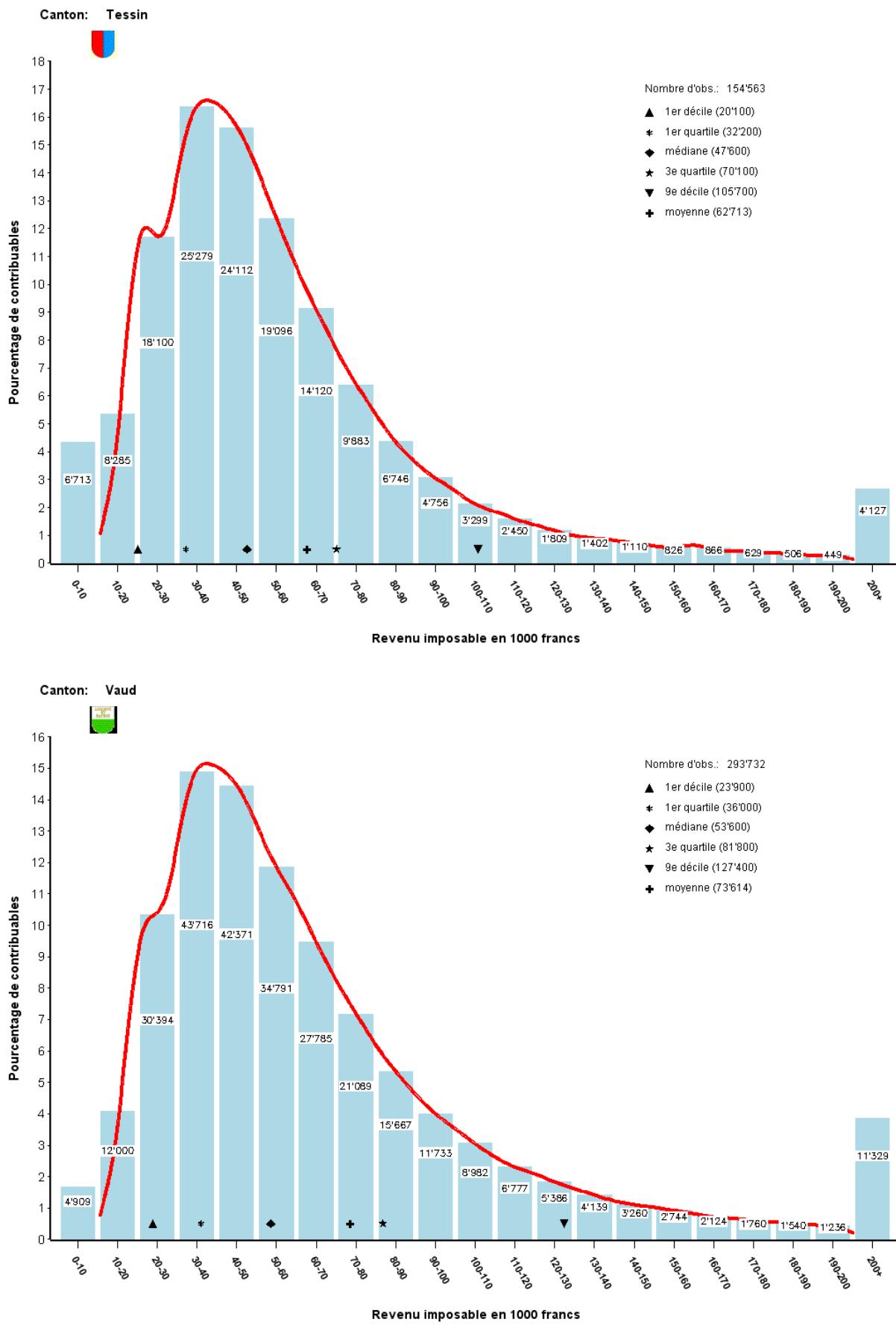


Canton: Argovie

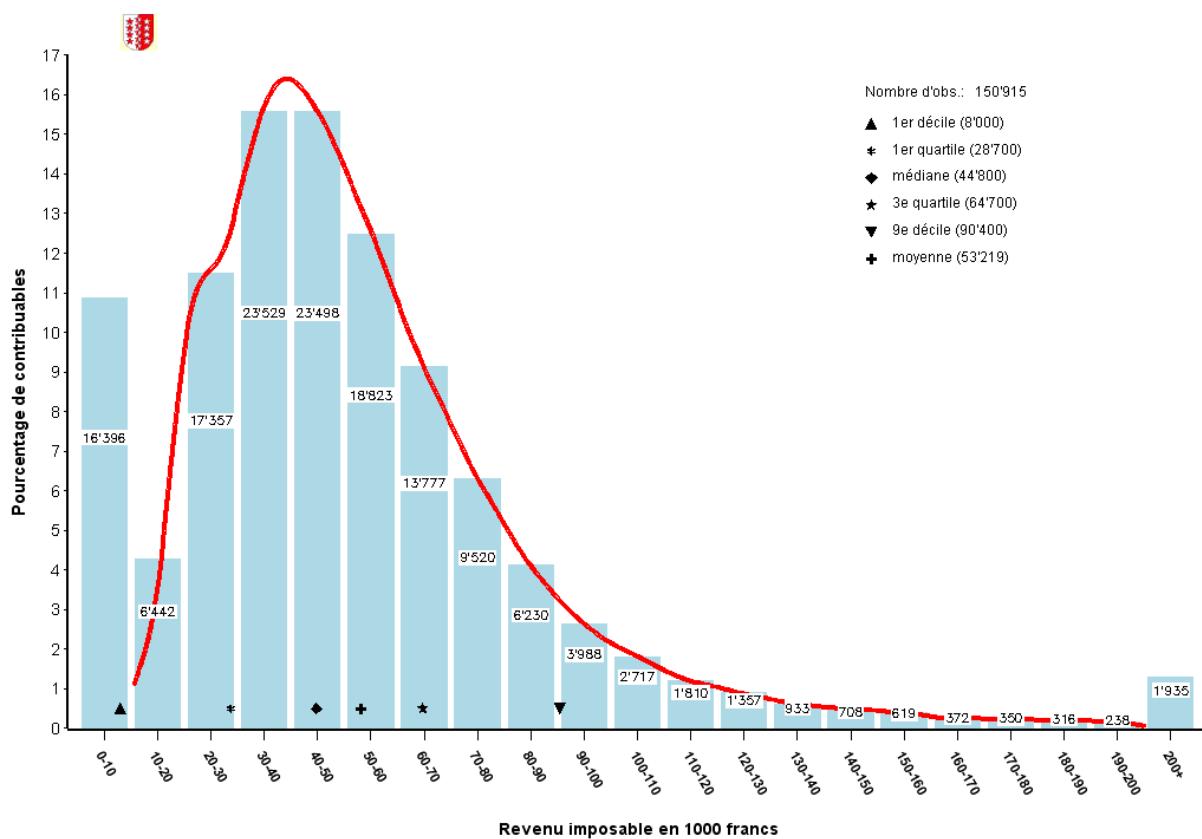


Canton: Thurgovie

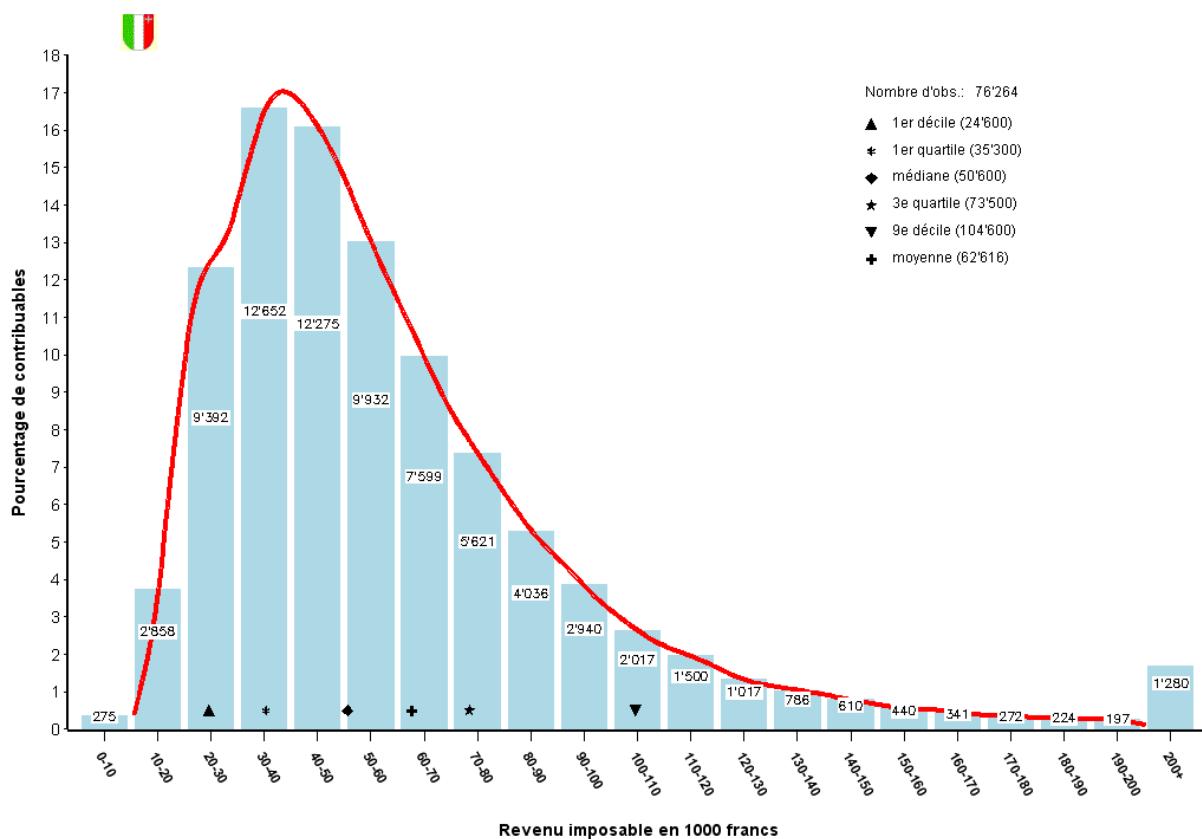


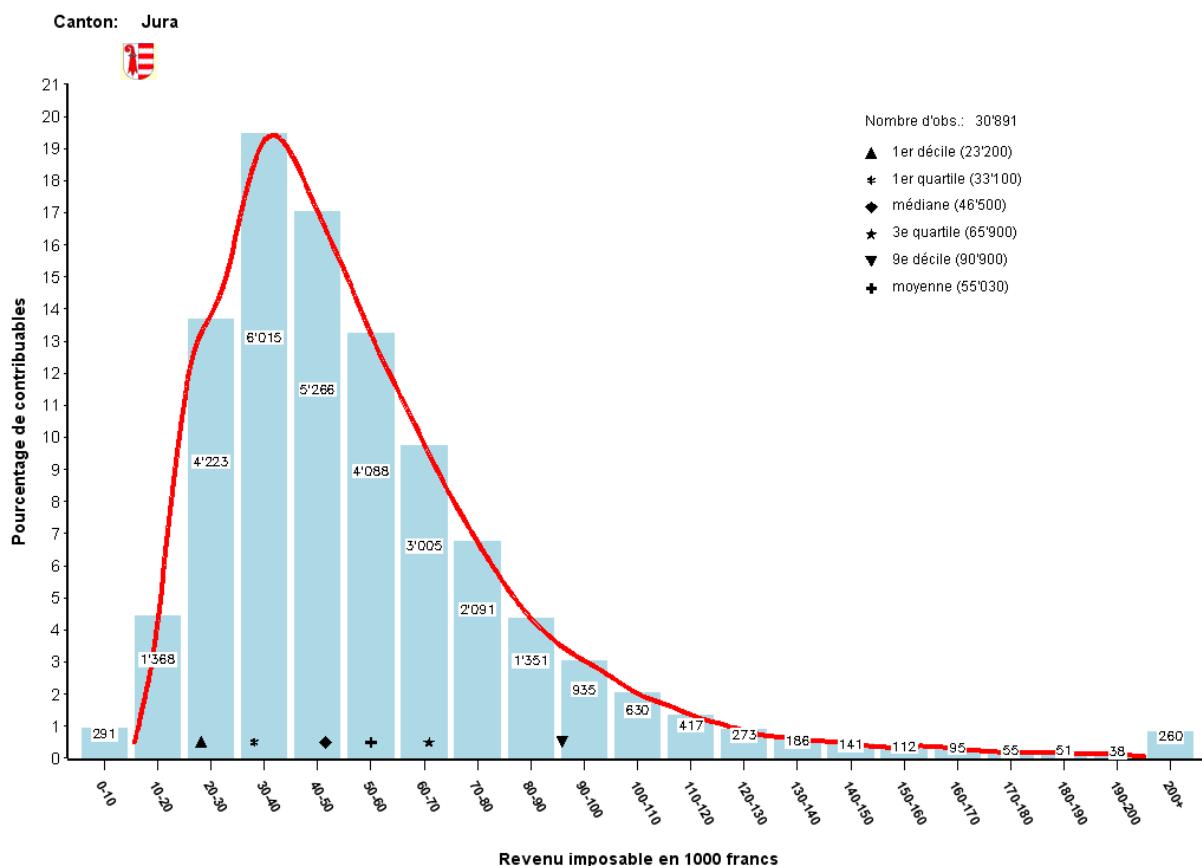
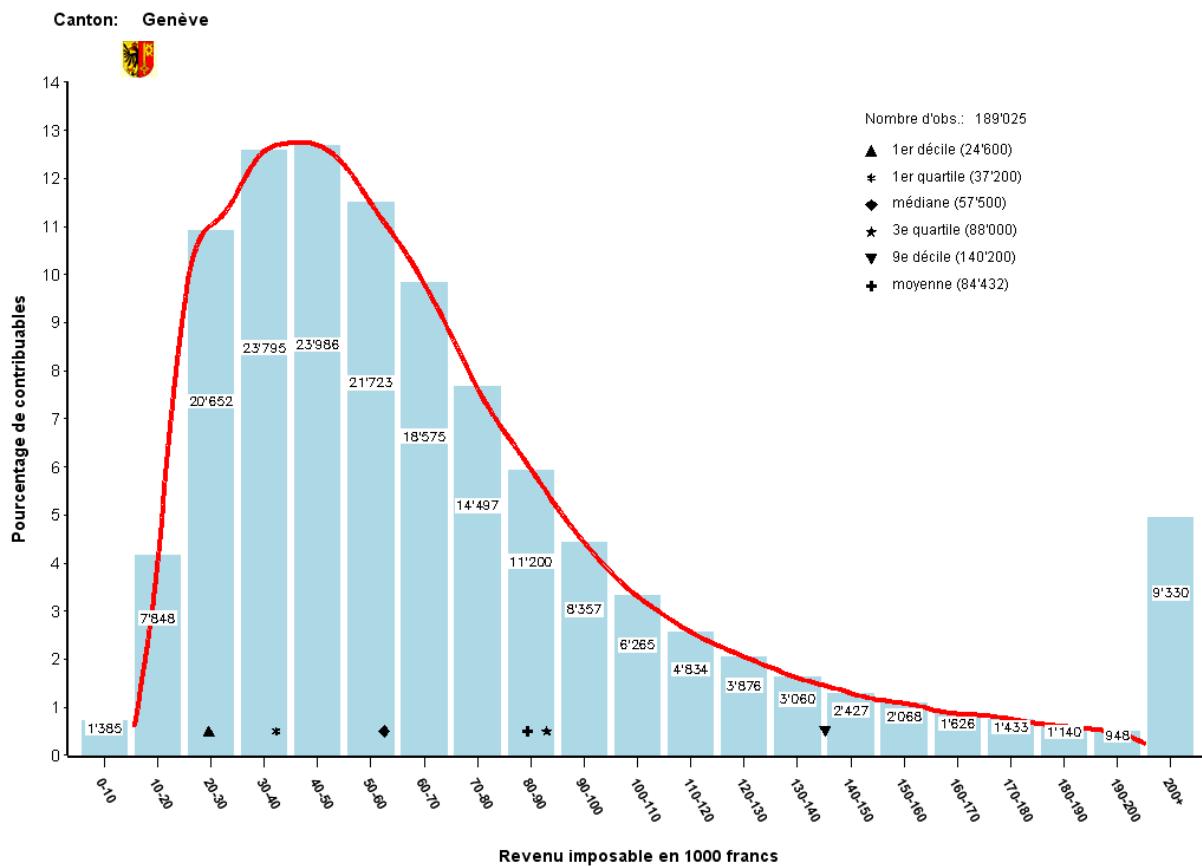


Canton: Valais

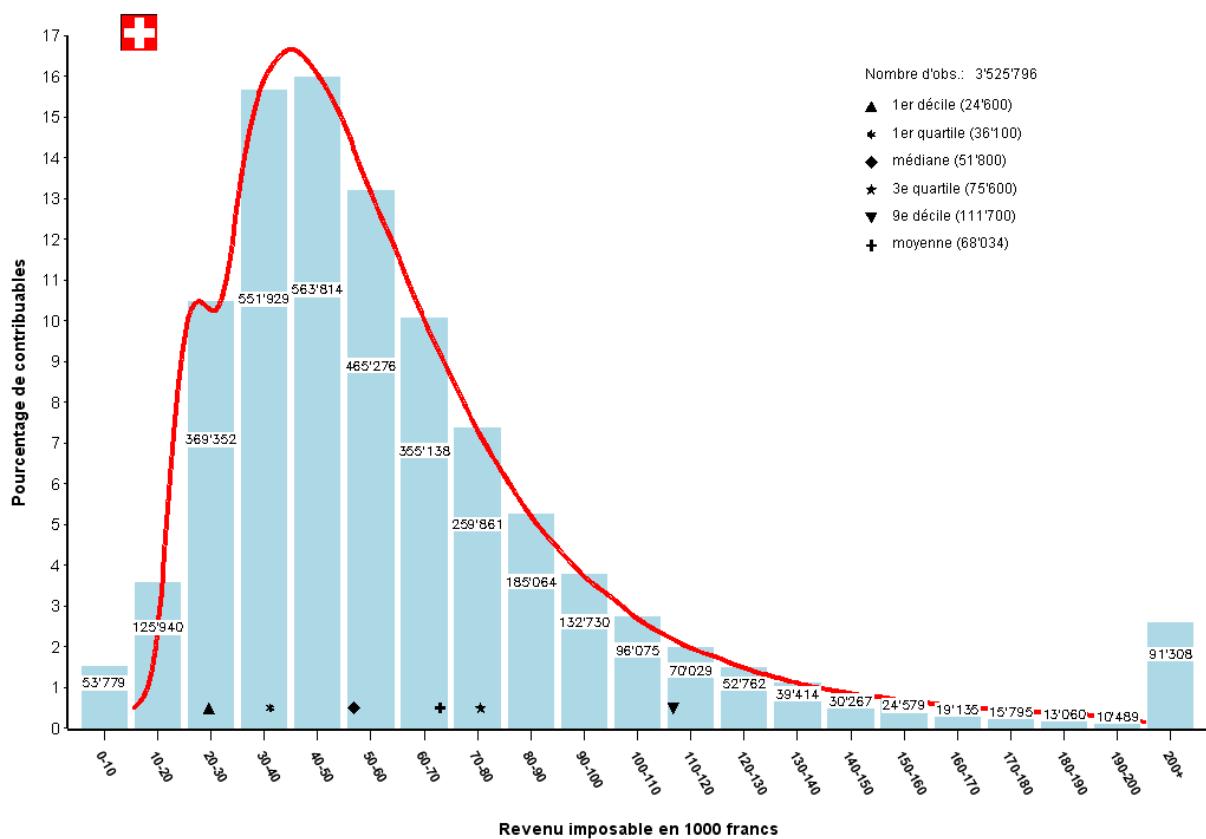


Canton: Neuchâtel





Suisse



Intervalle des revenus impos.	ZH		BE		LU		UR		SZ		OW		NW		GL		ZG		
	Nombre	%	Nombre	%	Nombre	%	Nombre	%	Nombre	%	Nombre	%	Nombre	%	Nombre	%	Nombre	%	
0	9'999	2'059	0.33	935	0.21	1'248	0.76	137	0.88	388	0.60	476	3.01	189	0.95	168	0.93	237	0.45
10'000	19'999	18'618	2.95	13'769	3.13	5'904	3.60	566	3.64	2'177	3.36	711	4.50	669	3.36	811	4.51	1'250	2.39
20'000	29'999	59'442	9.42	49'767	11.31	18'090	11.02	1768	11.37	6'453	9.97	1'822	11.53	1'871	9.41	2'402	13.35	3'961	7.58
30'000	39'999	87'040	13.79	80'762	18.36	28'907	17.61	2'989	19.23	10'059	15.54	2'781	17.60	2'965	14.91	3'358	18.66	6'110	11.69
40'000	49'999	94'365	14.95	77'945	17.72	29'643	18.06	3'062	19.70	10'290	15.90	2'835	17.94	3'208	16.13	3'284	18.25	6'931	13.26
50'000	59'999	83'379	13.21	60'251	13.69	23'015	14.02	2'359	15.17	8'338	12.88	2'164	13.69	2'753	13.84	2'499	13.88	6'564	12.56
60'000	69'999	66'934	10.60	43'767	9.95	16'183	9.86	1'637	10.53	6'273	9.69	1'503	9.51	2'054	10.33	1'725	9.58	5'399	10.33
70'000	79'999	49'886	7.90	31'267	7.11	11'288	6.88	1'126	7.24	4'408	6.81	1'016	6.43	1'459	7.34	1'206	6.70	4'224	8.08
80'000	89'999	36'316	5.75	21'871	4.97	7'941	4.84	612	3.94	3'280	5.07	668	4.23	1'089	5.48	786	4.37	3'181	6.09
90'000	99'999	26'848	4.25	15'292	3.48	5'513	3.36	387	2.49	2'375	3.67	473	2.99	697	3.50	465	2.58	2'480	4.75
100'000	109'999	20'351	3.22	10'684	2.43	3'856	2.35	275	1.77	1'728	2.67	296	1.87	518	2.60	327	1.82	1'968	3.77
110'000	119'999	14'951	2.37	7'650	1.74	2'596	1.58	177	1.14	1'412	2.18	226	1.43	432	2.17	226	1.26	1'449	2.77
120'000	129'999	11'800	1.87	5'633	1.28	1'941	1.18	104	0.67	1'021	1.58	158	1.00	294	1.48	142	0.79	1'173	2.24
130'000	139'999	8'980	1.42	4'056	0.92	1'445	0.88	78	0.50	785	1.21	122	0.77	227	1.14	115	0.64	959	1.84
140'000	149'999	7'074	1.12	2'925	0.66	1'030	0.63	47	0.30	592	0.91	97	0.61	181	0.91	74	0.41	759	1.45
150'000	159'999	5'889	0.93	2'160	0.49	814	0.50	38	0.24	519	0.80	49	0.31	162	0.81	78	0.43	589	1.13
160'000	169'999	4'559	0.72	1'721	0.39	665	0.41	31	0.20	411	0.63	43	0.27	131	0.66	42	0.23	523	1.00
170'000	179'999	3'853	0.61	1'374	0.31	491	0.30	14	0.09	352	0.54	39	0.25	106	0.53	31	0.17	432	0.83
180'000	189'999	3'227	0.51	1'065	0.24	461	0.28	17	0.11	319	0.49	30	0.19	87	0.44	31	0.17	354	0.68
190'000	199'999	2'636	0.42	844	0.19	307	0.19	5	0.03	272	0.42	29	0.18	65	0.33	23	0.13	308	0.59
200'000 ...	23'072	3.65	6'251	1.42	2'779	1.69	118	0.76	3'278	5.06	265	1.68	733	3.69	205	1.14	3'410	6.52	

Intervalle des revenus impos.	FR		SO		BS		BL		SH		AR		AI		SG		GR	
	Nombre	%																
0 9'999	1'295	1.13	821	0.69	621	0.68	956	0.74	166	0.48	282	1.17	87	1.25	2'538	1.21	9'243	9.52
10'000 19'999	3'988	3.49	3'831	3.21	3'754	4.14	3'566	2.75	1'273	3.65	1'001	4.16	384	5.50	8'372	4.00	5'276	5.43
20'000 29'999	12'329	10.80	12'610	10.57	10'072	11.11	9'561	7.38	3'839	11.02	2'700	11.21	906	12.99	24'444	11.67	10'379	10.69
30'000 39'999	18'728	16.40	19'614	16.44	13'475	14.86	16'390	12.65	5'909	16.96	4'171	17.31	1'234	17.69	37'437	17.87	14'739	15.18
40'000 49'999	19'523	17.10	20'578	17.24	13'676	15.08	19'152	14.78	5'987	17.18	4'194	17.41	1'184	16.97	37'283	17.80	14'653	15.09
50'000 59'999	15'732	13.78	16'752	14.04	11'840	13.05	17'751	13.70	4'897	14.05	3'311	13.74	912	13.07	28'625	13.66	11'909	12.26
60'000 69'999	11'681	10.23	12'547	10.51	9'303	10.26	14'616	11.28	3'722	10.68	2'273	9.44	647	9.27	21'001	10.02	8'639	8.90
70'000 79'999	8'519	7.46	9'091	7.62	6'812	7.51	11'170	8.62	2'577	7.40	1'732	7.19	459	6.58	14'415	6.88	6'426	6.62
80'000 89'999	5'960	5.22	6'577	5.51	4'844	5.34	8'423	6.50	1'749	5.02	1'102	4.57	315	4.51	9'426	4.50	4'295	4.42
90'000 99'999	4'205	3.68	4'460	3.74	3'477	3.83	6'167	4.76	1'212	3.48	810	3.36	193	2.77	6'609	3.15	2'946	3.03
100'000 109'999	2'977	2.61	3'032	2.54	2'499	2.76	4'575	3.53	895	2.57	529	2.20	127	1.82	4'580	2.19	2'001	2.06
110'000 119'999	2'110	1.85	2'237	1.87	1'879	2.07	3'491	2.69	532	1.53	415	1.72	94	1.35	3'175	1.52	1'371	1.41
120'000 129'999	1'485	1.30	1'583	1.33	1'443	1.59	2'538	1.96	440	1.26	277	1.15	79	1.13	2'213	1.06	943	0.97
130'000 139'999	1'071	0.94	1'091	0.91	1'038	1.14	1'958	1.51	309	0.89	208	0.86	43	0.62	1'631	0.78	682	0.70
140'000 149'999	815	0.71	841	0.70	828	0.91	1'517	1.17	217	0.62	155	0.64	41	0.59	1'180	0.56	529	0.54
150'000 159'999	669	0.59	597	0.50	751	0.83	1'155	0.89	163	0.47	134	0.56	34	0.49	957	0.46	463	0.48
160'000 169'999	490	0.43	448	0.38	544	0.60	884	0.68	132	0.38	109	0.45	22	0.32	761	0.36	324	0.33
170'000 179'999	374	0.33	372	0.31	427	0.47	773	0.60	107	0.31	76	0.32	12	0.17	629	0.30	248	0.26
180'000 189'999	299	0.26	282	0.24	395	0.44	609	0.47	97	0.28	66	0.27	17	0.24	526	0.25	240	0.25
190'000 199'999	219	0.19	240	0.20	304	0.34	491	0.38	64	0.18	58	0.24	12	0.17	424	0.20	185	0.19
200'000 ...	1'696	1.49	1'734	1.45	2'713	2.99	3'869	2.99	555	1.59	488	2.03	175	2.51	3'284	1.57	1'623	1.67

Intervalle des revenus impos.	AG		TG		TI		VD		VS		NE		GE		JU		CH	
	Nombre	%	Nombre	%														
0 9'999	755	0.28	1'209	1.11	6'713	4.34	4'909	1.67	16'396	10.86	275	0.36	1'385	0.73	291	0.94	53'779	1.53
10'000 19'999	7430	2.72	3'789	3.48	8'285	5.36	12'000	4.09	6'442	4.27	2'858	3.75	7'848	4.15	1'368	4.43	125'940	3.57
20'000 29'999	24'387	8.92	12'431	11.41	18'100	11.71	30'394	10.35	17'357	11.50	9'392	12.32	20'652	10.93	4'223	13.67	369'352	10.48
30'000 39'999	41'557	15.19	18'718	17.18	25'279	16.36	43'716	14.88	23'529	15.59	12'652	16.59	23'795	12.59	6'015	19.47	551'914	15.65
40'000 49'999	45'248	16.54	19'265	17.68	24'112	15.60	42'371	14.43	23'498	15.57	12'275	16.10	23'986	12.69	5'266	17.05	563'814	15.99
50'000 59'999	38'849	14.20	14'923	13.70	19'096	12.35	34'791	11.84	18'823	12.47	9'932	13.02	21'723	11.49	4'088	13.23	465'276	13.20
60'000 69'999	29'662	10.85	10'711	9.83	14'120	9.14	27'785	9.46	13'777	9.13	7'599	9.96	18'575	9.83	3'005	9.73	355'138	10.07
70'000 79'999	22'174	8.11	7'905	7.26	9'883	6.39	21'089	7.18	9'520	6.31	5'621	7.37	14'497	7.67	2'091	6.77	259'861	7.37
80'000 89'999	16'030	5.86	5'369	4.93	6'746	4.36	15'667	5.33	6'230	4.13	4'036	5.29	11'200	5.93	1'351	4.37	185'064	5.25
90'000 99'999	11'696	4.28	3'716	3.41	4'756	3.08	11'733	3.99	3'988	2.64	2'940	3.86	8'357	4.42	935	3.03	132'730	3.76
100'000 109'999	8'241	3.01	2'706	2.48	3'299	2.13	8'982	3.06	2'717	1.80	2'017	2.64	6'265	3.31	630	2.04	96'075	2.72
110'000 119'999	6'006	2.20	1'812	1.66	2'450	1.59	6'777	2.31	1'810	1.20	1'500	1.97	4'834	2.56	417	1.35	70'029	1.99
120'000 129'999	4'490	1.64	1'287	1.18	1'809	1.17	5'386	1.83	1'357	0.90	1'017	1.33	3'876	2.05	273	0.88	52'762	1.50
130'000 139'999	3'202	1.17	908	0.83	1'402	0.91	4'139	1.41	933	0.62	786	1.03	3'060	1.62	186	0.60	39'414	1.12
140'000 149'999	2'434	0.89	675	0.62	1'110	0.72	3'260	1.11	708	0.47	610	0.80	2'427	1.28	141	0.46	30'267	0.86
150'000 159'999	1'991	0.73	558	0.51	826	0.53	2'744	0.93	619	0.41	440	0.58	2'068	1.09	112	0.36	24'579	0.70
160'000 169'999	1'435	0.52	436	0.40	866	0.56	2'124	0.72	372	0.25	341	0.45	1'626	0.86	95	0.31	19'135	0.54
170'000 179'999	1'227	0.45	359	0.33	629	0.41	1'760	0.60	350	0.23	272	0.36	1'433	0.76	55	0.18	15'795	0.45
180'000 189'999	897	0.33	264	0.24	506	0.33	1'540	0.52	316	0.21	224	0.29	1'140	0.60	51	0.17	13'060	0.37
190'000 199'999	700	0.26	197	0.18	449	0.29	1'236	0.42	238	0.16	197	0.26	948	0.50	38	0.12	10'489	0.30
200'000 ...	5'097	1.86	1'702	1.56	4'127	2.67	11'329	3.86	1'935	1.28	1'280	1.68	9'330	4.94	260	0.84	91'308	2.59