# The Helvetic Consensus:

# The Evolution of Limited Government and State Capacity

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**Abstract**

Switzerland is now known to the outside world for its diplomacy, political and monetary stability, semi-direct democracy, high wages, one of the highest GDP *per capita* in the world, and for not being part of the European Union. As a small country in the centre of the Old Continent, without direct access to the sea, how did it become so prosperous? What were the steps that led to its construction? After centuries of independent functioning, the Swiss agreed to form a federal State by delegating part of the sovereignty of the Cantons to a higher entity: the Confederation. This research paper observes the process of the creation of the federal State by following its evolution from 1848 to present day. Two political transformations are studied: Limited Government and State Capacity. The results show that until the first half of the 20th century, the wars in Europe led the Confederation to centralise competences and the means to finance them, with the agreement of the people. From the 1950s to the present day, this ability to levy taxes has intensified, due to the advancement of the Welfare State and new tasks placed directly at the national level. In sum, all tax administrations (Confederation, Cantons and Communes) have increased their extraction capacity, especially those of the central State.

**Keywords:** Centralism, Democracy, Economic History, Federalism, Fiscal Capacity, Limited Government, State-building, State Capacity, Switzerland

**JEL Codes:** H11, N43, N44, O23, P48

# Index

# List of figures



# List of graphs



# List of tables

# 1. Introduction

Switzerland is now known to the outside world for its diplomacy, political and monetary stability, semi-direct democracy[1], high wages, one of the highest GDP *per capita* in the world (4th position in 2020 (BM 2022)), and not being part of the European Union. As a small country in the centre of the Old Continent, without direct access to the sea, how did it become so prosperous? What were the steps that led to its construction?

This study is inspired by the paper "State Capacity and the Long-Run Performance" by Mark Dincecco and Gabriel Katz (Dincecco, Katz 2016). Their model proposes an analysis of the way in which European States have been constructed. To do this, they observe 11 different countries. They show that in a first phase, States were fragmented: there was an opposition of regional powers to central power. To resolve these tensions, two political transformations were applied: Fiscal Centralisation (State Capacity) and Limited Government. The first is the application of uniform tax rules throughout the territory, thanks to the centralised competence in taxation. The second is to obtain a counterweight to the power of the Government (checks and balances), countries have created Parliaments capable of controlling the State and its expenditure. This second transformation usually came after Fiscal Centralisation. According to this study, both policy changes have increased the capacity of States to enforce tax levies. The observation of the impact of this increase shows a positive result for economies, through the development of institutions, administrative infrastructure, goods, and services. The model proposed by the two authors is explained in more detail in section 2.

The purpose of this paper is therefore to analyse the process of the creation of the Swiss federal State and to observe whether the model of Dincecco and Katz is also applicable to this country. Different political transformations took place in 1848, 1874 and 1891, impacting the model of Limited Government, while introducing tools of direct democracy (referendums and initiative). Its Fiscal Capacity evolved in line with these changes, driven by continental war tensions until the 1940s, with the introduction of a Direct Federal Tax (DFT) in 1915 and a consumption tax (ICHA) in 1941. Leading up to today, the advancement of the Welfare State, a Value Added Tax (VAT) that was introduced in 1995. These changes have almost always

[1] In a representative democracy, voters choose their representatives who then develop their policies (most democracies). In a direct democracy, all citizens meet in an assembly to participate in the development of norms. Two Swiss cantons still have it (*Landsgemeinde*): Appenzell Inner Rhoden and Glarus. Semi-direct democracy is a mixture of the two.

been made according to the Limited Government's model, i.e., with the consent of the people. The present study focuses mainly on these two types of taxes.

In this political system, the room for manoeuvring available to the central State is restricted by the acceptance of its actions by the Cantons and the people. On the other hand, the representative aspect, both at the level of the Parliament and the Government, gives it a strong legitimacy in the decisions it makes. According to the literature (see section 2), it seems that the State Capacity is important and that it is influenced by the Limited Government as well as by external shocks (wars). This study is relevant since it is not covered by the Dincecco and Katz model. It therefore offers the possibility of extending the knowledge proposed by the two authors by providing a different context and additional data. But the present research does not contain the econometric study of the impact of political transformations on economic growth.

Moreover, none of the 11 countries studied is a semi-direct democracy, which allows their results to be compared with a different system. In fact, this work shows that Switzerland's political organisation limits the central State's Capacity for fiscal extraction, as the approval of the people is required.

Finally, the construction of the Swiss tax system is an object of study, especially for the debates on the financing of the European Union, and this work could provide new sources of knowledge. There are three levels of public administration: the Confederation, the Cantons, and the Communes, and each of them has the capacity to levy taxes. This fiscal federalism has evolved in an increasingly centralised way, in favour of the central State, which is what some experts propose for the EU.

To carry out this work, data was compiled into a database[2] from several sources[3] between the years 1900 and 2019 resulting in two indicators. The first one focuses on the share of fiscal revenues between the 3 tax administrations, according to income and wealth taxes, consumption taxes, and total taxes. The aim is to see which resources are most used, who benefits from them, and how exogenous shocks and new norms influence them. The second shows the evolution of the fiscal extraction capacity of these three entities in relation to GDP. It shows the growth of the Swiss public administration, on all three levels, as well as the cumulative total.

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[2] See Appendix 3 for more information.

[3] See Appendix 2 for more information.

Following the introduction, a State-of-the-Art is proposed. It contains elements of discussion concerning the impact of war, Limited Government, State Capacity, and democracy on State-building, as well as an explanation of the Dincecco and Katz model. The third part offers a historical overview of Switzerland from 1291 to 1848. The penultimate part focuses on the political transformations (Limited Government and Fiscal Centralisation) that occurred between 1848 and present day. The last part concludes the work.

## 2. State-of-the-Art

States as we know them today only began to appear after the year 1500 in Europe. In about three centuries, the powers of the Old Continent undertook transformations that gave rise to modern States (Gennaioli, Voth 2015).

Previously, their main concerns were to ensure their internal and external stability. They evolved in a context of exogenous threats, due to geopolitical tensions between different countries, but also endogenous with rivalries between local elites. In their quest to secure their power, rulers (emperors, monarchs, tsars, ...) relied on internal or external security using force or colonisation, the integration of diverse populations and cultures for control, and increased their taxable subjects, whose authority they represented was hereditary (O'Brien 2011).

Not all States were subject to the same internal pressures. In fact, the power of local elites, i.e., the fragmentation of power, was higher in Austria or Spain compared to England or France (Gennaioli, Voth 2015). When local resistance was high, the State had greater difficulties in financing itself due to the fragmentation of power (Dincecco, Katz 2016). Therefore, these differences impacted the trajectories followed by different countries in creating a modern State (Gennaioli, Voth 2015).

External conflict is the impact of war, or the threat of war. These warlike tensions are visible throughout the ages and their influence on State-building seems obvious to many authors, such as Charles Tilly who commented, "War made the State, and the State made the war" (Tilly 1975, 42).

On the one hand, States are responsible for the control of their borders and personal protection against possible violations. In a context of geopolitical tensions "increasing rational precautions against such eventualities might engender a political organization regarded as enjoying particular legitimacy" (Weber 1978, 905).

On the other hand, the history of European States (except for Switzerland) is marked by a certain tendency towards fiscal imperialism. That is, the quest to appropriate new territories with the aim of acquiring larger goods and populations to tax (O'Brien 2011). However, to finance these campaigns, rulers had to demand more taxes, credits, and loans, in many cases requiring the consent of local elites.

It seems, therefore, that preparation for war, whether for defence or attack, forced rulers to find methods of financing through efficient fiscal infrastructures, which contributed to State-building (Gennaioli, Voth 2015). According to Schenoni, "Whether they win or lose, States are expected to maintain their acquired capabilities by virtue of a "ratchet effect", unless a new threat justifies further extraction" (Schenoni 2021, 406).

However, to limit possible fiscal predation and to control the possible excessive spending tendency of the King, the States progressively adopted a Parliament to control the Government. Daron Acemoglu and James Robinson argue that inclusive economic institutions emerge more easily under a parliamentary system, while extractive institutions are more associated with a system where power is concentrated (Acemoglu, Robinson 2012). This is suggested by the post-Glorious Revolution data available on British GDP. After 1688, they indicate long periods of economic growth (Malinowski 2019). Moreover, it appears that the Fiscal Capacity of the State is enhanced by parliamentary control, which ultimately leads to better provision of public goods and services (Stasavage 2011).

Nevertheless, it is necessary to point out that the consequence of the adoption of a Parliament is not necessarily considered economic growth. In fact, this idea is criticised, because it could be used by elected officials to create extractive rents (Barro 1996). On the other hand, as Malinowski's study of early modern Poland shows (Malinowski 2019), it matters how this institution functions. In his paper he demonstrates that the effective Legal Capacity of the Parliament (the *Seym*) promoted market fragmentation. The delegates had a veto right, which, despite the high parliamentary activity, prevented the effective development of policies.

It seems therefore that the Limited Government is not the only important point to remember, but also that the way in which this limitation is put in place matters. It should control the Government but should not prevent the State from having the capacity to make decisions and implement them.

The definition of State Capacity used in this paper could be "the ability of a State to collect taxes, enforce law and order, and provide public goods" (Johnson, Koyama 2017, 2).

On the other hand, Besley and Persson (Besley, Persson 2011) found that State Capacity can be strengthened by political stability, inclusive institutions or fighting against wars. According to them, the pillars of prosperity tend to come from the promotion of common interests and the provision of public goods and services by institutions. In this case, the administration of justice must be tolerable and capable of ensuring the enforcement of contracts and property rights. Furthermore, low taxes are not synonymous with easy taxes. To be widely respected, the fiscal system must be based on a broad scope, such as income, and must imply a reasonable cost to those subject to it.

The economic effects of democracy have an extensive literature. Papaioannou and Siourounis (Papaioannou, Siourounis 2008) wrote an article proposing the conclusion of the questioning of a negligible influence of democracy on growth. Their results show that the democratisation of countries that have left autocracy are associated with a 1% increase in annual growth. However, growth during the transition period from one regime to another is not necessarily positive, but this effect is clearly visible in the medium and long term. This is in line with the idea that the positive effects of democracy are observable in the long run. Daron Acemoglu, Suresh Naidu, Pascual Restrepo and James A. Robinson (Acemoglu et al. 2014) developed a model showing that democratisations increase GDP *per capita* by about 20% in the long run. This would be due to the application of an enabling framework by the State to encourage investment, increase school enrolment, implement economic reforms, while improving public goods and services and ensuring security and stability of law and order.

According to Dincecco and Katz (Dincecco, Katz 2016), there is little literature linking State Capacity to its economic effects, whereas the influence of democracy on these is studied much more frequently. For this reason, Dincecco has produced various works on the subject. In particular, he found that for the period from the 17th to the 20th century, centralised and limited regimes are associated with a higher level of GDP *per capita* than for fragmented and absolute regimes (Dincecco 2008). During these centuries, States experienced many armed conflicts that they had to finance. To obtain these war rents, they made many fiscal innovations that helped to shape today's fiscal institutions (Dincecco, Prado 2012).

In their 2016 work (Dincecco, Katz 2016), they looked at the long-run relationship between economic performance in Europe, State Capacity, and Limited Government. This is one of the first studies to test this specific relationship in a systematic way. To do so, they observed 11 countries of the Old Continent, over about four centuries. The period covered is from the *Ancien Régime* to the World War I. They found that during this period, two political transformations were undertaken by national governments. The first was the centralisation of the Fiscal Capacity (State Capacity), allowing the application of a uniform tax system at the national level, and the second was the limitation of government (Limited Government). The latter corresponds to the adoption of a Parliament whose aim is to limit the role of the Government, whether in its actions, in its expenditure (today's annual budgets), or in controlling it. The first transformation generally appears from 1789 onwards, while the second occurs a few decades later, in the 1800s. Their results show a significant and direct relationship between Fiscal Centralisation and economic growth. Moreover, both transformations improved economic performance due to, among other reasons, the increased capacity of the State to extract more tax revenue.

To test their argument, they observed the relationship between policy transformations and economic performance through an econometric model with data from the Maddison project. Their analysis allows them to demonstrate systematically that State Capacity is an important determinant of economic growth in the long run. According to their results, fiscally centralised regimes showed an average annual growth rate of real GDP *per capita* that was 0.17% to 0.43% higher than that of fiscally fragmented States.

# 3. The Swiss historical overview (1291-1848)

Switzerland did not change from an autocracy, in the strict sense of the word, to a democracy like the historical powers of Europe. It is rather a transition from a confederation, i.e., an agreement between Cantons, subject, and allied countries to a federation of States. In this framework, the State Capacity was built on the will of the federated entities and their populations, while integrating cultural and linguistic differences. The system developed in 1848, and later modified in 1874 and 1891, allowed the establishment of strong, limited, and stable institutions, operating on three levels (Confederation, Cantons and Communes). These rules of the game require the active participation of the people and the Cantons. Indeed, the tools of direct democracy, such as the referendums and the popular initiative, which are available in this country, seek to integrate all Swiss people in the elaboration of the norms that govern them. These elements have created a favourable framework for the country's development and growth, according to the elements reviewed in the State-of-the-Art section, while ensuring internal security and stability.

Switzerland's history is said to date back to the year 1291 (Krels 2013), when the early Cantons or *Waldstätten* (Uri, Schwytz and Unterwalden), in their conspiracy against the Austrian bailiffs, joined together to create the Confederation. The Grülti Oath (Stadler 2012) would have strengthened their agreement in 1307, before sealing their union in the Pact of 1315 (Stettler 2010) in the affirmation of their refusal to depend on a monarch. Among the Founding Myths (Kaiser 2009), that have sought to create national identity over the centuries, are the story of William Tell (de Capitani 2013) and the Morgarten War (Wiget 2015). Today, the National Holiday is celebrated on the 1st of August, as the *Waldstätten* Agreement of 1291 is known to date back to the beginning of this month. In 1891, on the 600th anniversary of the pact of 1291, it was decided to fix this date as the birth of the Swiss Confederation (Kaiser 2009).

This confederal alliance was based on the principle of mutual aid between the sovereign confederate regions. Over the centuries, these ties evolved as new territories were added as allies or invaded and subjected to the Confederation. Their purpose was to ensure a common defence and to protect against internal and external dangers. In the case of the Primitive Cantons, the request for help could not be refused (*Mahnrecht* (Jorio, Stadler 2008)). For this purpose, each Canton had its own militia. There was no confederal law, but a complex multitude of pacts, which the Cantons renewed about every five years (Stettler 2010). Although a proposal was made in 1481 to merge them, the Cantons refused. They preferred to minimise their obligations by being free to interpret them.

Between the 13th and 14th centuries, particularly because of the expansionist policy of the confederates, the public accounts were frequently in deficit. At that time, the needs were mainly covered by the income[4] of the seigniorial domains, such as the tithe (fee on agricultural production) (Grüninger, Ineichen 2015). However, depending on the region, they resorted to certain indirect taxes, such as the ohmgeld (consumption tax) (Dubler 2015) or customs duties (Polli-Schönborn 2015). Wealth tax[5] was only allowed temporarily to cover extraordinary expenses. These were usually related to bellicose activities and served to pay off debts incurred to finance wars (Altorfer, Brassel-Moser 2013).

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[4] Today, the income tax is based on the economic accumulation that a person has acquired during a fiscal period and that has been used for current expenses, without resorting to wealth (Brassel-Moser 2015). It is therefore based on the economic capacity of the taxpayer, as the tax rate is applied in a progressive manner. Its purpose is to finance the country's social policy requirements.

[5] Today, wealth tax is levied on the movable and immovable property of an economic agent (Landolt 2015).

Taxes were frequently the source of social movements seeking the abolition or reduction of the levy, or for a higher participation in political decision-making, such as popular consultations carried out by some cities (Altorfer, Brassel-Moser 2013).

The financial situation changed from the 16th century onwards. After the defeat against France at Marignano in 1515 (de Weck 2015), the confederates abandoned their policy of expansion. This made it possible to maintain a relatively low level of spending and taxation. Foreign service (Henry 2017), i.e., the provision of military contingents by the Cantons (avowed service) or the individual enlistment of a person (mercenary), allowed large sums of money to enter Swiss territory. Indeed, Swiss soldiers were prized by the European powers and various permanent or temporary troops were created over the centuries, notably in Milan, Tuscany, Naples, Saxony, Austria, Brandenburg, France (Henry 2007), Spain, Holland, Piedmont-Sardinia, for the Dutch East India Company (Czouz-Tornare 2011) or for the Vatican (Pontifical Swiss Guard, since 1506 and the only military formation of the Holy See since 1970 (Beck-von Büren 2009)). The income generated by these troops enabled the city-States to repay their debts and to accumulate capital. This was used to provide loans, integrating the Cantons into the financial fabric of their territories. By the mid-17th century, most States had paid their debts (Bergmann et al. 2013).

In 1798 the French invasion took place (Martin 2011). The lack of coordination between the troops from the different Cantons led to the defeat of the confederates, allowing Napoleon to establish the Helvetic Republic. In the same year, it proclaimed the principle of compulsory military service. The Defence was entrusted to a militia army containing a permanent troop, the Helvetic Legion, which was to ensure order within the country. For the first time, military equipment and training were standardised. This principle of compulsory service and militia service is still valid today, although the methods of recruitment and training are different.

Until the Napoleonic invasion, the Confederation did not have the power to levy taxes (Altorfer, Brassel-Moser 2013). But the Helvetic Republic centralised public finances by standardising direct and indirect taxes, while nationalising the cantonal fortunes. This is the only centralised tax legislation in Swiss history. The law of 1798 and the resulting new taxes (on capital, office, housing, trade, drink, stamp duty, but not on income, etc.) created a deficit that could not be covered by the war taxes, which led the Republic to suspend payments in 1801. These financing problems were principally due to administrative malfunctions (Bergmann et al. 2013).

The fall of the Empire led to the end of the Helvetic Republic and the return of the Confederation, allowing the Cantons to regain their fiscal sovereignty. The *landsgemeinde* States recovered their pre-Napoleonic structures, the city-States did so in part, but retained certain elements of the Republic, such as the consumption tax. Finally, the new Cantons had to establish their own rules. Between 1814 and 1815, during the Congresses of Vienna (Jorio 2015) and the Treaties of Paris (Stöckli 2013), the great powers redefined the European borders and accepted the idea of a buffer zone between France and Austria. To this end, they recognised the creation of a neutral and militarily armed State[6]. At the same time, they signed the perpetual recognition of Switzerland's neutrality and the integrity of its territory (Riklin 2010). The countries allied to the Confederation before the Napoleonic Empire were detached from France to become Cantons. Territories in the Gex country were also ceded to the State of Vaud to join Geneva to the Confederation. Since then, the national borders have remained unchanged (see Appendix 1).

In addition, the Federal Pact of 1815 allowed the creation of a confederal war fund for military purposes, covered by customs import taxes. The war reparations paid by France supplemented its fiscal resources (Bergmann et al. 2013).

# 4. Political transformations

## 4.1 Limited Government

The instability caused by the Restoration period (Koller 2012), as well as the religious dissensions that had persisted since the 16th century, led to a civil war, the *Sonderbund* War (Roca 2012), in 1847. It pitted the Catholic Cantons against the Protestant ones, who ended up as the victors. Succeeding the war, the States had to revise their treaties to continue working together. In fact, in 1848, the new political and institutional organisation was accepted, whose regime, although modified, is still valid today. This was a fundamental change, as they moved from a confederal system (each State is sovereign and does not depend on a higher institution) to a federal one. The Cantons therefore agreed to give up some of their original competences to create a national State with delegated competences. In keeping with tradition, this central State is called the Confederation. Since that year, the political system of the Swiss Confederation has been that of a parliamentary democracy in the form of a federal State. Since

[6] *Si vis pacem, para bellum*

it was created from below (the Cantons having ceded part of their sovereignty to create the national entity), the system cannot be treated as decentralised, but as non-centralised. The Confederation was endowed with legislative, executive, and judicial bodies. The first, the Parliament, also called the Federal Assembly, is composed of two chambers: the Lower House, the National Council, and the Upper House, the Council of States. These two chambers are of equal importance, i.e., an absolute bicameralism, whose aim is to protect minorities and integrate the cultural differences existing in the country. This equality materialises in two ways. First, in the representation of the whole country (people and Cantons), as well as in the prerogatives to which they are subject, i.e., that they have equal weight in decision-making. In this configuration, the people elect the 200 members of the National Council (Le Parlement 2022a), who represent them. The number of seats a Canton has depends on its population, so representation is proportional. The Council of States represents the Cantons (Le Parlement 2022b). Each one has two seats, except for the half-Cantons, which have only one seat (Basel-*Stadt*, Basel-*Landschaft*, Appenzell Inner Rhode, Appenzell Outer Rhode, Obwalden and Nidwald, formerly Unterwalden).

The executive body is called the Federal Council (Conf. 2022a). It is composed of 7 members, the so-called "7 wise men", who share power collectively. They are elected by the members of the Parliament. It is generally representative of the Federal Assembly, i.e., of the people by extension, although no law obliges it to do so. The political parties therefore agree and since 1959 they have applied the "magic formula" (Ineichen 2015), i.e., the distribution of seats in the following way: 2-2-2-1, except for in the year 2003. This unwritten rule seeks to respect the Constitution, Article 175.4 (Conf. 2022b), i.e., the idea that the various regions and linguistic communities must be "fairly represented". The fact that it is not fixed by law allows for a certain flexibility, not always reflecting the real electoral balance of power, as in the last elections in 2019 (Conf. 2019). However, it aims to represent the Swiss electorate as faithfully as possible at the religious, geographical, and linguistic levels. Gradually, it also aims to achieve a balance between men and women. The adoption of this formula is explained by the nature of the Swiss political system, which offers effective instruments, through the referendums and the popular initiative, to block Government projects. For example, if 50,000 signatures are collected within 100 days against a law passed by the Federal Assembly, the citizens are called upon to vote on it (referendum), which introduces an element of uncertainty and considerable paralysis into the conduct of Government policy (Le Parlement 2022c). By integrating the main political forces as much as possible within the Government coalition, the risk of a project being attacked by the launch of a referendum is reduced, although this has been less true since the 1990s. The possibility of popular intervention in policymaking forces the State to act in the interests of its citizens if it is to protect its own interests.

Furthermore, Switzerland does not have a Head of State, as this function is divided among the “7 wise men”. As for the Head of Government, the presidency rotates, as each year the Parliament is responsible for electing the person who will lead the country from among the seven. In concrete terms, it is a representative figure, especially for the outside world. There are no additional competences compared to the other members of the Federal Council. Each is responsible for a Federal Department. They are all equal. This balance is reflected in the decisions they make. They are bound by the principle of collegiality, introduced in 1848 at the federal level. This means that the choices made by the Government are defended and publicly accepted by each of its members. They must speak with one voice. To achieve this, they meet behind closed doors to debate. It is therefore necessary that they listen to each other to find common ground. “Collegiality is supposed to create unity, to temper and curb individual authority; in this sense, it is an expression of maximum separation of powers” (Ueberwasser 2008). This way of proceeding and speaking with one voice is intended to guarantee the governability of the country, through the search for a broad consensus, since the Government tends to represent the Parliament, which itself represents the electorate.

To control the actuation of the Confederation more widely, the Constitution of 1848 allowed for the holding of referendums, but it was not until the First Revision of 1874 (Kley 2011) that its current version was published. It is a tool that allows the people to express their opinion on an act adopted by the Parliament. There are two types of referendums: mandatory and optional. The former is said to be compulsory when the Federal Assembly wishes to amend all or part of the Constitution or to sign certain international agreements, such as free trade agreements. The latest of these agreements, is the agreement signed between the EFTA countries and Indonesia on the 16th of December 2018, which was accepted by the people on the 7th of March 2021 (SECO 2022). A referendum is said to be optional when it relates to the adoption or amendment of a law by the Parliament or for certain other international agreements. When the Federal Assembly makes a decision, it does not come into force until after the referendum deadline, which is 100 days later. This period is intended to give some of the electorate the opportunity to propose an optional referendum to reject the new norm. In concrete terms, 50,000 signatures or those of 8 Cantons must be collected within the time limit (Art. 141 Const. (Conf. 2022b)), i.e., approximately 0.91% of the Swiss electorate in 2021

(FSO 2021a). If the form is met, the referendum can be celebrated, calling on the people to decide on the subject.

On the 25th of September 2020, the Parliament adopted the Federal Act on the Reduction of Greenhouse Gas Emissions, which included the introduction of a tax on air travel. It was submitted to an optional referendum, which resulted in its rejection by 51.6% of the votes (ChF 2022). This is an example of popular participation in national policymaking, specifically in the acceptance or rejection of new taxes.

To allow the population to propose norms and to force the State to adapt to its population, the popular initiative was adopted when the 1891 Constitution was revised (Kley 2011). This tool gives citizens the right to be able to create a process that could conclude in the adoption, revision, or abolition of a Federal Act. The proposal must however respect international law. The acceptance of an initiative is directly enshrined in the Constitution. In terms of form, 100,000 signatures, or around 1.82% of the electorate in 2021 (FSO 2021a), must be collected within 18 months. If the initiative is successful, the Federal Assembly takes note of the will of a part of the population to amend the Constitution and must submit the matter to a popular vote. To be accepted, the popular initiative must obtain a double majority, i.e., 50% plus one vote of the electorate, as well as 14 out of 26 Cantons (Art. 139 Const. (Conf. 2022b)). It is therefore conceivable that an initiative to create a tax could be launched by part of the population.

Below the federal level is the level of the Cantons. All States enjoy their "original sovereignty", are equal in terms of powers and have a Constitution, a Parliament (Grand Council) and a Government (Council of State). There are 26 of them. At the third level are the Communes, which are competent according to the provisions of their cantonal Constitution. In total, there were 2148 of them on the 1st of January 2022 (FSO 2021b). They have a Communal Assembly, if the number of inhabitants requires it, otherwise it is the whole population that meets. The Communal Council is responsible for the executive.

The balance in which Switzerland evolves means that the limitation of the Government is high. On one hand, the Federal Assembly plays the role of controlling the Federal Council, which itself, by its configuration of 7 representatives, is already forced to seek consensus. On the other hand, referendums and initiatives place the people as an additional party capable of rejecting certain acts taken by the State. The Government as well as the Parliament are thus themselves limited by direct democracy, which pushes them to find broad agreements to ensure the governability of the country.

## 4.2 State Capacity

This section is dedicated to the evolution of the Fiscal Capacity in the different federal entities. The explanation of the data, their construction, and sources can be found in Appendix 2.

As seen in the previous section, State structures underwent a fundamental change when the federal State was founded. The different competences of the three levels (Confederation, Cantons and Communes) were distributed according to the principle of subsidiarity, i.e., only those tasks that a lower level entity cannot withhold should be carried out by a higher level entity (Kley 2012). This principle is also applied to the sources of financing of public administrations (fiscal subsidiarity) (Bergmann et al. 2013).

In 1848, the main competences that the Cantons and Communes delegated to the Confederation were customs, postal administration, foreign policy (neutrality), unification and measurement of currencies[7], the possibility of establishing a federal polytechnic school[8], as well as part of military affairs (Bergmann et al. 2013).

To finance these powers, the Confederation was endowed with part of the income from post and gun powder, customs duties[9], and a cantonal contribution in case of emergency. Until 1874, central Government spending was irregular and depended mainly on the geopolitical environment of the continent. The budget allocated to the army fluctuated between 55 and 65%, particularly during the Franco-Prussian War, due to several border mobilisations and the purchase of armaments. This war of 1870 highlighted certain shortcomings of the federal system, in particular the distribution of tasks between the Confederation, the Cantons, and the Communes, as well as their financing. For this reason, the constitution of 1874 centralised the army (with cantonal management of the contingents), which doubled the expenses of the Confederation. Until 1913, the Confederation gradually took over the alcohol monopoly, the commercial traveller's licence, and the banknote tax. This period also saw the emergence of

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[7]The Swiss Franc began to be minted under the Helvetic Republic, before being set aside until the birth of the Confederation. The first banknotes were issued, initially, by the Cantonal Banks, until the Swiss National Bank (SNB) was established and given a monopoly in 1910 (Degen 2013). Today it is responsible for monetary policy. This means that the Cantons have accepted a general currency valid throughout the country, allowing for the integration of markets on a national scale.

[8]There are currently two: in Zurich (ETHZ), established in 1854, and in Lausanne (EPFL), established in 1969.

[9] Customs duties managed to account for about 80% of the Confederation's revenues in 1914 (Stockar 2006).

elements of the Welfare State, such as social insurance (Degen 2015). To finance these new competences, the Cantons gave up their share of post and customs revenue, customs tariffs were raised and the exemption tax for service[10] was created. By the eve of the Great War, the central State had turned its 1848 deficit into a surplus (Bergmann et al. 2013).

During this period, some Cantons introduced a progressive income tax, while others increased their levies on wealth. Until the federal alcohol monopoly was achieved in 1887, the States used *ohmgeld* and other taxes on luxury goods and tobacco (Bergmann et al. 2013).

World War I had an impact on the Confederation's finances. A year after the start of the war, its accounts were in deficit. The costs of mobilisation, arming, and supplying the population led the central State to double the military tax, increase certain exclusive taxes, centralise the stamp duty tax and create the first direct federal tax applicable to every citizen, in the form of a war tax. This element is a drastic change in the country's fiscal history, going against the federalist principle in force since 1848 (Bergmann et al. 2013).

This financial increase can be seen in Graph 1. In 1915, the growth of the Confederation's curve can be seen, as well as the loss of resources of the Cantons and Communes.

Originally, this direct federal tax was intended as a temporary mean of financing. An initiative to enshrine the tax in the Constitution and make it permanent was rejected in 1918. However, due to the historical context of the time, it was levied on various occasions: in 1916-1917 as a "war tax", albeit mainly on wealth and, to a lesser extent, on income, during the inter-war period as a "federal crisis tax". After the Confederation had obtained full powers[11], it was levied as a "sacrifice tax for national defence" in 1940 and a "national defence tax" from 1941. These shocks can be clearly seen in Graph 1.

Between the 1920s and 1930s, the budget allocated to debt repayment accounted for the largest share of the Confederation's expenditure (+30%). In addition, it provided aid to support various branches of the national economy as well as social security. Despite the people's refusal

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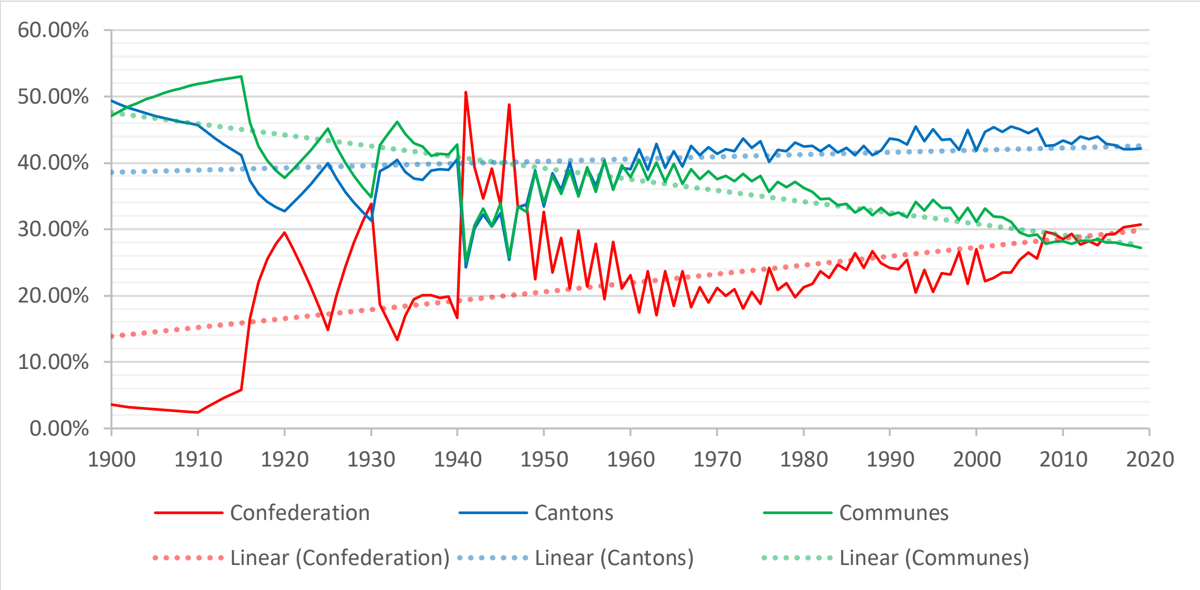
[10]The Confederation has levied the service exemption tax since 1878. It is levied on Swiss men who have reached the age of majority and are not fulfilling their military or replacement obligations to the country. The current rate is 3% of taxable income (AFC 2022). It was the first direct federal tax, although not applicable to every citizen. At the time of its creation half of the revenues were transferred to the Cantons (Altorfer, Brassel-Moser 2013).

[11] To manage serious crises, the use of the extra-constitutional right of necessity allows the Government to bypass democratic rules. Until the Covid-19 crisis, the last use of this tool was on the 30th of August 1939 (Kley 2020).

to introduce a federal wealth tax in 1922, its finances returned to balance in the mid-1920s (Bergmann et al. 2013).

Graph 1 - Share of fiscal revenue over income and wealth [%] (1900 - 2019)




Sources: (HSS 2012a; FFA 2021). Graph made by the author.

The States and Communes also returned to equilibrium during this period, despite their increased social spending, thanks to various tax reforms (Bergmann et al. 2013). Unfortunately, the Great Depression required more social spending by all Governments. The Confederation resorted to the aforementioned “federal crisis tax” (Bergmann et al. 2013).

Due to World War II, the Confederation repeatedly levied taxes on wealth, including the “national defence tax”, the peak of which can be seen in Graph 1 in 1941.

Often debated in the 1930s because of its non-progressivity, making the consumption tax anti-social, the trend was reversed in the 1940s. To counteract the lack of resources due to a sharp decline in customs revenues, creating an imbalance in federal finances, the central Government introduced a federal tax, the Turnover Tax (ICHA), which lasted until 1995 (Stockar 2013). This tax was aimed at the value of goods, but not at services. It was levied at a single stage of production and a difference in rate was applied depending on the type of delivery (wholesale or retail). When the ICHA was created, the former was 3% and the latter 2%, but there were several increases during its lifetime. In October 1982, they were 9.3% and 6.2%

respectively. To reduce the anti-social effects of the tax, essential goods such as water, electricity, and food were exempted.

In contrast to World War I, the Cantons did not experience any financial difficulties during World War II. The increase in nominal wages led to an increase in their resources, as their revenues were mainly derived from income taxes[12] (Bergmann et al. 2013).

After the war, the Confederation's budget was quickly balanced, despite its participation in the old-age and survivors' insurance (AVS [13]) from 1948, thanks to the war taxes implemented under the full powers' regime. These soon became an important financial basis for the central State accounts. Various plans to make these temporary taxes permanent failed at the ballot box in the 1950s. However, a constitutional basis was accepted in 1958, recognising the right of the Confederation to levy these taxes on a temporary basis (Bergmann et al. 2013).

Defence remained the most important item until the mid-1960s (+30%), followed by the social sector (AVS, disability insurance (AI)[14], health insurance) and finally education and research. Issues such as environmental protection led to the creation of new competences directly attributed to the Confederation (Bergmann et al. 2013).

Although the central State spent little on infrastructure in the three-lustrum following World War II, the Cantons and Communes had to find ways of financing these projects to meet the demographic and economic growth of their territories. Until World War I, wealth tax was their main source of funding. However, as the growth until the mid-1960s in Graph 1 shows, their needs led them to increase their reliance on income tax by raising rates, until it became their major source of revenue. On the contrary, wealth tax was reduced (Bergmann et al. 2013).

Until the 1970s, economic growth, driven by a favourable economic situation, allowed the country to develop, which translated into increased tax revenues, thanks to the ICHA, as well as income and wealth taxes (Bergmann et al. 2013).

[12] However, this was probably not visible in real wages, as the period was characterised by inflation.

[13] The main and compulsory pillar of old-age provision. Its purpose is to cover vital needs in the event of retirement or death (widow's/widower's pension, orphan's pension) (AVS 2022).

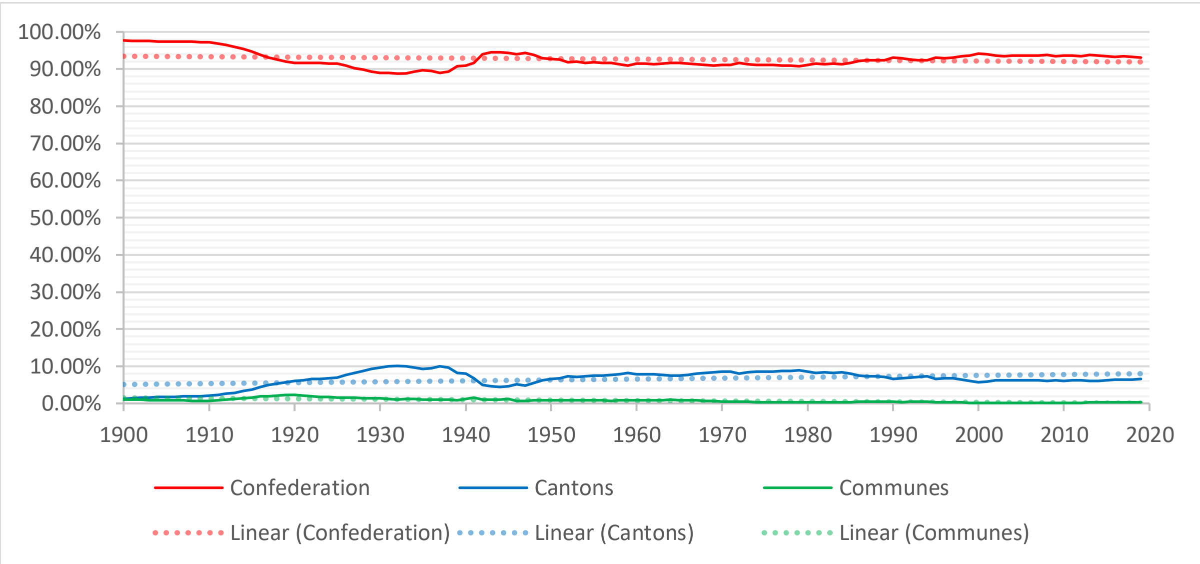
[14] The main and compulsory pillar of the invalidity pension scheme. Its purpose is to cover the minimum needs of a person who becomes disabled (AI 2022).

Globalisation led Switzerland to sign numerous free trade agreements, reducing customs revenues and resulting in a budget deficit. This increased rapidly at the time of the first oil shock (1973). To rebalance the budget, ICHA rates were increased and proposals to implement the Value Added Tax (VAT) failed at the ballot box. The Confederation implemented a cost-saving plan by reducing its spending on Defence, education, research, and general administration. Conversely, the Cantons and Communes increased their spending in the latter two areas, increasing their cyclical deficits (Bergmann et al. 2013).

The 1980s brought budget surpluses. In 1984, the direct tax levied by the Confederation became known as the Direct Federal Tax (DFT). In its current version, it is levied on the income of natural persons and on the profits of legal entities. Unlike the Cantons, the Confederation is not allowed to tax the assets of individuals. Moreover, it is the States that are responsible for collecting the DFI and paying it to the national entity.

As Graph 2 shows, the Confederation is the main entity that historically benefits from the consumption tax. The downward trend until the 1940s was due to the lack of international trade and the reduction of customs revenues. The introduction of the ICHA during World War II helped to restore the situation.

Graph 2 - Share of fiscal revenue over consumption [%] (1900 - 2019)

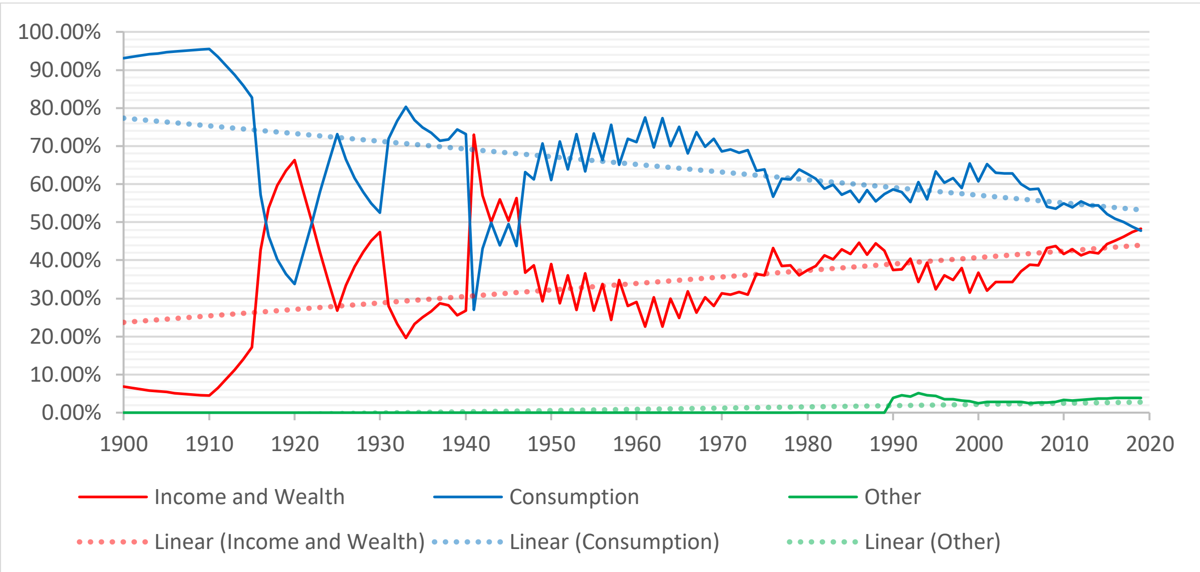



Sources: (HSS 2012a; FFA 2021). Graph made by the author.

Several drafts of this tax were submitted to the people and the Cantons (1977, 1979 and 1991), but it was not abolished until 1995. In fact, on the 28th of November 1993, the VAT was accepted by popular vote, replacing the ICHA (Stockar 2012). This consumption tax is still in place today and, unlike its predecessor, covers both goods and services. Furthermore, it is applied at all stages of production.

Three different rates have been provided for, the standard rate (6.5%), the reduced rate (2%), and the special rate (3%). The reduced rate is applicable to tourist taxes and therefore concerns accommodation and hotels. It currently amounts to 3.7%. The special rate concerns essential goods (which the ICHA did not tax). Since 2011, it amounts to 2.5%. The standard rate applies to everything that does not fall into the two categories described. It has been raised several times, first to 7.5% in 1999 to finance the AVS, then to 7.6% in 2011 to cover part of the costs of railway projects, and finally to 8% in 2011 to strengthen the AI. Since the 1st of January 2018, it has been at 7.7% (AFC 2021).

Graph 3 - Share of the Confederation fiscal sources [%] (1900 - 2019)




Sources: (HSS 2012a; FFA 2021). Graph made by the author[15].

In the 1999 revision of the Constitution, which was approved in a mandatory referendum, the DFI and VAT, two temporary taxes that the Confederation is authorised to levy, were extended. Today, their expiry date is 2035 (Conf. 2022, transitional provisions 13 and 14). They are therefore temporarily permanent taxes.

[15] The green curve comes from a change in source and accounting. For more information, see Appendix 2.

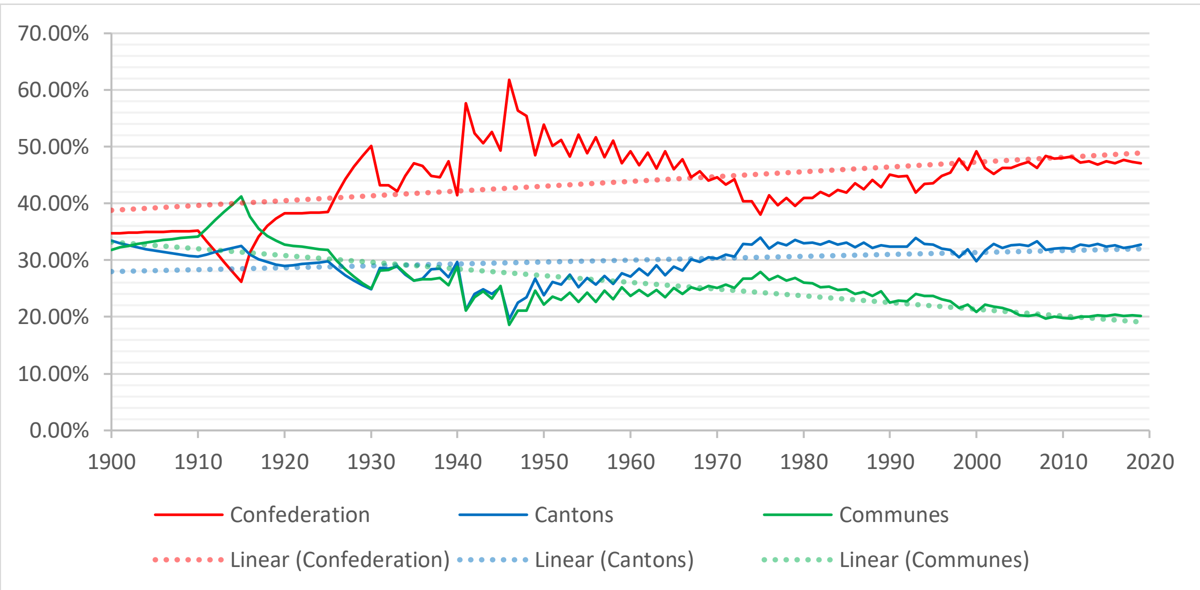
In 2021, DFI revenues amounted to CHF 25,393 million and VAT revenues to CHF 23,533 million, i.e., respectively about 33.4% and 31% of the total, making these taxes the largest sources of revenue for the Confederation (FFA 2021).

While the creation of the ICHA was linked to a lack of customs revenues, due to World War II, VAT is used to cover the needs for the provision of goods and services by the Confederation. In view of what has been seen in the State-of-the-Art, it seems that exogenous shocks, such as the war, have indeed had an impact on the Swiss State Capacity, as has the progression of the Welfare State, under the control of the population.

The DFI completes this observation: the growing need for resources for the Defence budget during World War I led the central State to create this new tax. Subsequently, with the acceptance of the people, it was allowed to keep this Fiscal Capacity, which enables it to provide public goods and services.

While Graph 2 shows that Consumption is the tax source mainly attributed to the Confederation, Graph 1 allows us to observe that in case of exogenous shocks, it obtains the ability to override the federal system and extract taxes on income and wealth. Graph 3 shows these changes: the fall in customs revenues during the two World Wars and the implementation of direct taxes to cover needs. However, the increasing centralisation of competences has led to the importance of the DFI surpassing that of consumption taxes in 2019.

Graph 4 - Share of total fiscal revenue [%] (1900 - 2019)




Sources: (HSS 2012a; FFA 2021). Graph made by the author.

Graph 4 shows that the increasing centralisation of competences has an impact on the share of the three entities. In fact, more and more tasks have been attributed to the Cantons and the Confederation, leading to a decline in the importance of the Communes to retain a share of the tax levy. In fact, in 1900 the tax authorities shared resources in a similar way, however, in 2019 the Communes obtained 20.18%, the Cantons 32.73% and the Confederation 47.10% (HSS 2012a; FFA 2021).

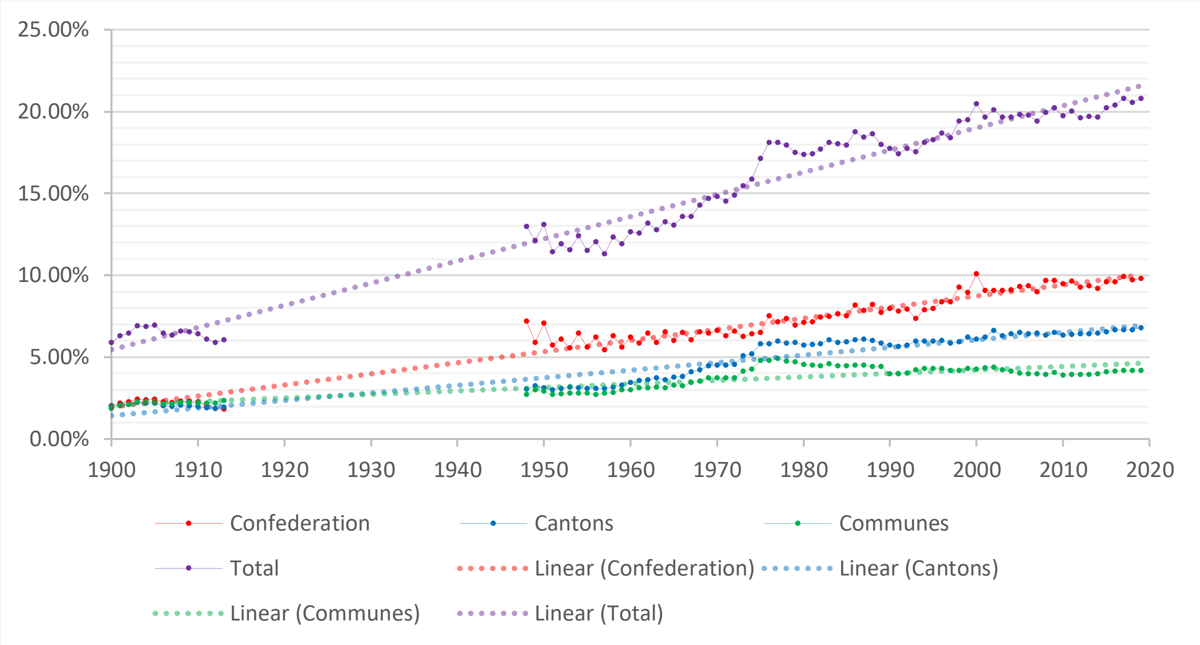
The subprime crisis had a slight effect on public finances, particularly those of the federal government (see Graph 5). Due to the global economic situation and strong trade links with the European Union and the United States, foreign trade was reduced, which is why Switzerland experienced a year of recession in 2009 (see Graph 3 for the decline in the importance of consumption relative to income and wealth). A particular measure was the UBS bank rescue in 2008.

The Covid-19 crisis led to a further concentration of decision-making powers in the hands of central Government. Due to the imposed closures of parts of the economy, public administrations provided a lot of support. However, the impacts on public finances cannot be studied in this work, as this crisis is still too recent, and data is missing.

Graph 5 relates the extraction capacity of all tax authorities to the Gross Domestic Product (GDP). At the beginning of the 20th century, they retained 5.88%, and in 2019 they retained 20.79%, i.e., 3.5 times more. They have grown as follows: Confederation from 2.04% to 9.79%, Cantons from 1.96% to 6.80% and Communes from 1.87% to 4.20%. This growth corresponds to 480%, 346% and 224% respectively.

These results illustrate the ever-increasing fiscal capacity of public administrations and, more particularly, that of the central State. The evolution has therefore been in favour of the Confederation.

Graph 5 - Share of fiscal revenue over GDP [%] (1900 - 2019)




Sources: (HSS 2012b; FSO 2021c). Graph made by the author[16].

## 5. Conclusion

In conclusion, it seems that Switzerland has partly followed the different ideas put forward in the State-of-the-Art. However, the model proposed by Dincecco, and Katz (Dincecco, Katz 2016) is not perfectly applicable to the Swiss Confederation. In fact, the country has implemented the political transformations revealed by the two authors, but not in the same order as the 11 countries they studied: the Limited Government appeared first, in 1848, was reinforced in 1874 (referendums), then again in 1891 (popular initiative), and it was only in 1915 that the first direct federal tax was created (State Capacity). The Fiscal Capacity is still fragmented.

The increasing centralisation of competences and these means of financing until the 20th century led to a greater demand for Limited Government. The two revisions of the Constitution and the way they were made (Malinowski 2019) allowed for the establishment of inclusive institutions (Acemoglu, Robinson 2012). These have enabled political stability through the

[16] Unfortunately, GDP data at current prices from 1914 to 1947 are not available. For more information, see Appendix 2. The interest of Graph 5 is to see the long-term trend in the ability of Swiss fiscal administrations to collect taxes, which is not prevented by the missing data.

inclusion of the people in decision-making. The result is the ability of the State to extract tax revenues is limited by the tools of direct democracy. However, the latter is a safeguard for the people that incentivize public administrations to promote the common interest and the provision of goods and services (Besley, Persson 2011). Thus, the evidence in this work shows that until 1950, the wars (Franco-Prussian, 1914-1918 and 1939-1945) increased the State Capacity: with the acceptance of the people, the Confederation was endowed with a temporary direct federal tax (DFI) in 1915, as well as a consumption tax (ICHA) in 1941. This type of tax (mainly customs duties) has been the one that has financed the central Government since 1848 (Graphs 2 and 3), but exogenous shocks have led the institution to extract resources directly from the taxpayer (Graphs 1 and 3) (Gennaioli, Voth 2015).

An example of a topical shock is the war in Ukraine. This event has already had an effect on the Swiss military organisation: the National Council has agreed to increase the Defence budget from CHF 5 to 7 billion, i.e., to 1% of GDP (Gillieron 2022), and is considering the possibility of requiring women to complete the compulsory service (Schuerpf 2022).

Until the end of World War II it seems that the State Capacity was deeply influenced by the war. The second half of the century and up to the present seems to depend on the Welfare State. The extraction capacity of public administrations did not decrease, but on the contrary increased as new competences appeared, with ever more centralisation (Schenoni 2021). At the beginning of the 20th century, they retained 5.88%, and in 2019 they retained 20.79%, i.e., 3.5 times more. The Confederation benefits the most with 2.04% in 1900 and 9.79% in 2019.

Other challenges include the fight against global warming, which is becoming more urgent according to the IPCC (IPCC 2022). Debt repayment, though low by international standards, and pension support for retirees are and will be questioned. Such changes would imply an adjustment of taxes to raise enough to meet these new expenses. This could be done by increasing the tax levy, either by raising the DFI rates or by creating new taxes.

In a more thorough research paper, it would be interesting to include the study of debt as a financial resource. This would provide a more substantial data set to observe the impact of exogenous shocks. In addition, incorporating the expenditure statistics of the fiscal authorities would complement the elements explained in the text. Finally, the missing data (tax revenues of the three entities, from 1848 to 1899 and GDP at current prices, from 1914 to 1947) would provide a complete overview of the existence of the Swiss federal system.

The present study is inspired by the paper "State Capacity and Long-Run Economic Performance" (Dincecco, Katz 2016) in which they test the effect of limited Government and State Capacity on economic performance, whose results show a significant and direct relationship. My work could be used to perform the tests proposed by the two authors, to assess whether the Swiss federal system follows the trends of centralised (best performing) or fragmented (worst performing) States. This would bring statistical arguments to the centralism-federalism debate and for the European Union.

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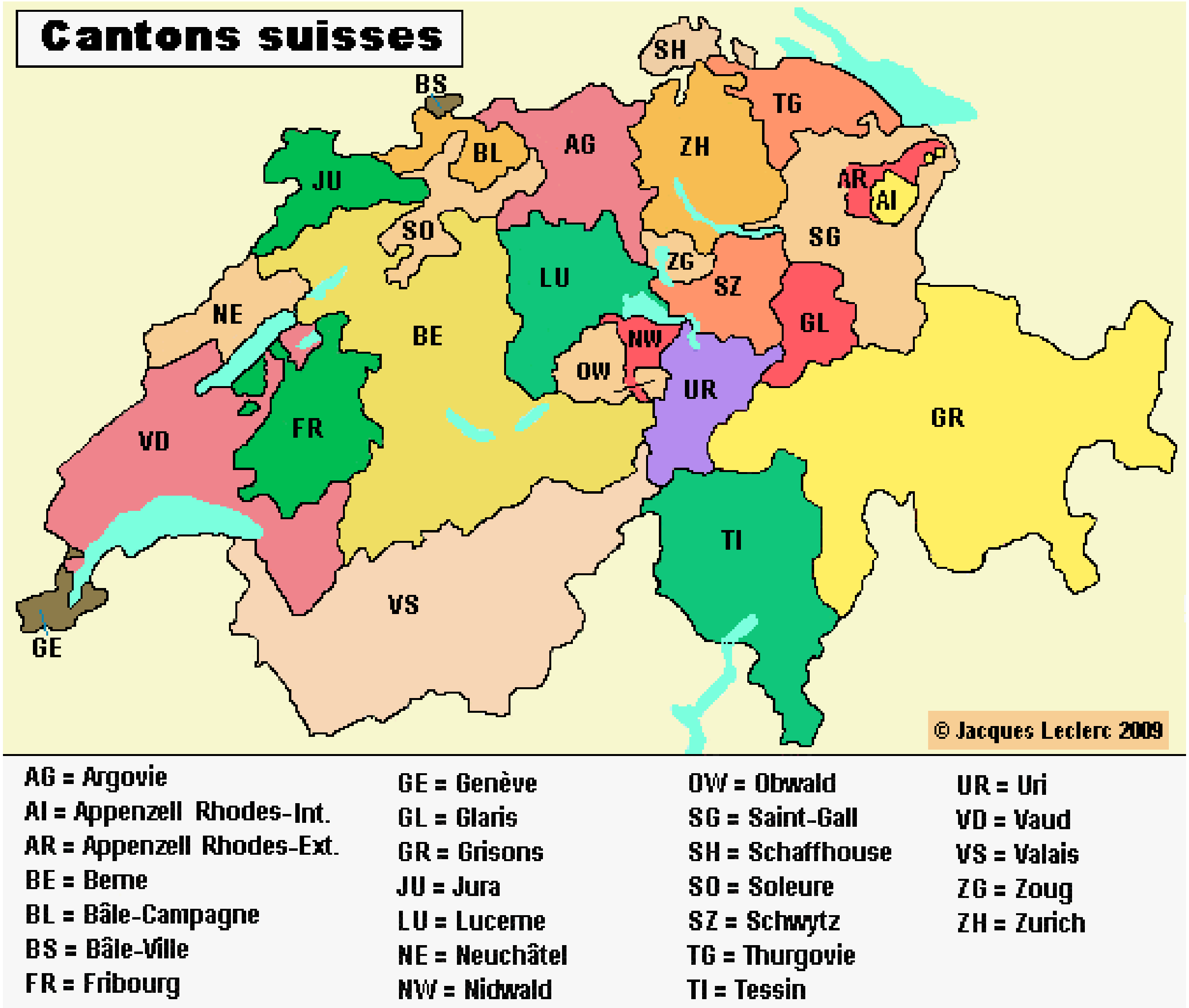
# 7. Appendix

## 7.1 Appendix 1 – The map of Switzerland

Figure 1 - The map of Switzerland




Source : (Leclerc 2022)

Here is the map of Switzerland, where each Canton is represented by a colour and designated by its initials.

## 7.2 Appendix 2 - Data

Immense amounts of data are available at national and international level, but few cover the needs in terms of time (1848-2022) and specificity (3 levels). The OECD (OECD 2022) and Our World in Data (OWD 2022) calculate the weight of tax revenues on the GDP of all public administrations, all entities combined, over the period from 1965 to 2021 and then from 1990 to 2017. The World Bank (TWB 2022), on the other hand, offers tax revenues on GDP, but only for the Confederation, between 1980 and 2021. Statista (Statista 2022) offers the budget balance in relation to gross domestic product (GDP) from 2016 to 2026. Eurostat (Eurostat 2022) only provides a few statistics on GDP and trade between Switzerland and EU countries. The figures given by the Federal Statistical Office (FSO) for the national financial accounts are based on the elements provided by the Swiss National Bank (SNB). The SNB has data from 1990 onwards (SNB 2022). The statistics provided by the Cantons start approximately within those years. The Federal Finance Administration (FFA) (FFA 2021), however, has centralised the financial information of the Confederation and the Cantons according to the international comparison model SFP (FSO 2020) of the IMF, but the data is also only available from 1990 onwards. There is also the Historical Statistics of Switzerland (HSS) (HSS 2012a; 2012b), which focuses on periods not covered by the FSO.

The data used in this document are therefore taken from the HSS and the FFA, a summary of which is provided in Table 2 (see Appendix 3). Concerning tax data:

- Tax data up to 1989 are from the HSS (HSS 2012a), but are not complete. Only the years 1900, 1910, 1915, 1920, 1925 and 1930-1989 are available. To cover these periods and to allow a better visibility of the changes on the graphs, a linear projection has been made for these years. Annual values are at current prices.
- Tax data from 1990 to the present are from the FFA (FFA 2021). The accounting method of this institution is slightly different from that of the HSS, which is why other taxes appear (green curve in Graph 3). The FFA classifies this category as “Other taxes”, within which are now “Agricultural taxes”, “Separate tax revenues”, and “Incentive taxes, environmental protection”, which were first levied in 1999. As their total sum is small in comparison to taxes on income and wealth, and consumption, the green curve does not prevent the trend from being understood. The annual values are at current prices.

The tax data used in this document have been classified according to the list of jurisdictions in Table 1 of Appendix 3 as follows:

- Taxes on income and wealth include the accounts “400 - Direct taxes, natural persons”, “401 - Direct taxes, legal persons”, “402 - Other direct taxes” and “405 - Traffic taxes”.
- Taxes on consumption includes the accounts “403 - Taxes on possession and expenditure”, “404 - Taxes on consumption (Confederation only)”, “406 - Customs duties (Confederation only)”.
- The account “407 - Other taxes” has been counted separately since 1990, resulting in the green curve in Graph 3. See Appendix 2 for more information.

Concerning GDP data:

- GDP data at current prices from 1900 to 1913 are from the HSS (HSS 2012b).
- GDP data at current prices from 1914 to 1947 are unfortunately not available, neither on the HSS nor on the FSO website. A few authors have however studied the subject. Anderson and Williams (Anderson, Williams 2000) developed growth estimates during this period and tested them from 1913 to 1947 and from 1947 to 1913, but their results are too different. Stohr (Stohr 2016) proposes results that he compared to different estimates, including those of the Maddison Project at the time. Today, the Maddison Project has updated its data to incorporate Stohr's (Maddison 2017). However, the difference between those proposed by the author and those of the FSO is significant: for the year 2015 Stohr proposes CHF 500,062,384 and the FSO CHF 675,735,645. For the sake of consistency and knowing that part of the tax data comes from the FSO, it was decided not to use the author's data. Because of the contradictions and debates that these years generate, it was deemed preferable to leave the space in question empty. The interest of Graph 5 is to see the long-term trend of the Swiss State Capacity to raise taxes, which the missing data does not prevent us from observing. However, it would be interesting to study the weight of tax revenues on GDP during this period of unrest.
- GDP data at current prices from 1948 to 2019 are from the FSO (FSO 2021c).

These data were used to construct a database, the tables of which can be found in Appendix 3.

## 7.3 Appendix 3 – Tables

Table 1 - Fiscal competences (Confederation, Cantons and Communes)

| **OFS Categories** | **Revenues** | **Confederation** | Starting year | Ending year | **Cantons** | Starting year | **Communes** | Starting year |
|---|---|---|---|---|---|---|---|---|
| **40** | **Tax revenues** | **X** | | | **X** | | **X** | |
| 400 | Direct taxes, individuals | **X** | | | **X** | | **X** | |
| 4000 | Income taxes, individuals | **X** | | | **X** | | **X** | |
| 4001 | Wealth taxes, individuals | | | | **X** | | **X** | |
| 4002 | Withholding taxes, individuals | | | | **X** | 2008 | **X** | 2008 |
| 4008 | Taxes on persons | | 2016 | | **X** | 2008 | **X** | 2008 |
| 4009 | Other direct taxes, natural persons | | | | **X** | 2012 | **X** | 2008 |
| 401 | Direct taxes, legal persons | **X** | | | **X** | | **X** | |
| 4010 | Income taxes, legal persons | **X** | | | **X** | | **X** | |
| 4011 | Capital taxes, legal persons | **X** | | 2000 | **X** | | **X** | |
| 4019 | Other direct taxes, legal persons | | | | | 2012 | **X** | 2008 |
| 402 | Other direct taxes | **X** | | | **X** | | **X** | |
| 4020 | Withholding tax (federal government only) | **X** | | | | | | |
| 4021 | Property taxes | | | | **X** | | **X** | |
| 4022 | Capital gains tax | **X** | | 2000 | **X** | | **X** | |
| 4023 | Transfer and stamp duties | | | | **X** | | **X** | |
| 4024 | Inheritance and gift taxes | | | | **X** | | **X** | |
| 4025 | Taxes on gambling houses and slot machines | | 2002 | | **X** | 2008 | **X** | 2008 |
| 403 | Taxes on possession and expenditure | | | | **X** | | **X** | |
| 4030 | Taxes on motor vehicles | | | | **X** | | | |
| 4031 | Taxes on boats | | | | **X** | 2008 | | |
| 4032 | Taxes on entertainment | | | | **X** | | **X** | |
| 4033 | Taxes on dogs | | | | **X** | | **X** | |
| 4039 | Other taxes on possession and expenditure | | | | **X** | | **X** | |
| 404 | Consumption taxes (federal government only) | **X** | | | | | | |
| 4040 | Value added tax | **X** | | | | | | |
| 4041 | Stamp duty | **X** | | | | | | |
| 4042 | Mineral oil tax on motor fuels | **X** | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 4043 | Mineral oil surcharge on motor fuels | **X** | | | | | | |
| 4044 | Mineral oil tax on fuels and other petroleum products | | 2007 | | | | | |
| 4045 | Tax on tobacco | | 2007 | | | | | |
| 4046 | Tax on beer | | 2007 | | | | | |
| 4047 | Tax on distilled beverages (RFA) | | 2007 | | | | | |
| 4049 | Consumption taxes | **X** | 2009 | 2006 | | | | |
| 405 | Traffic taxes | **X** | | | | | | |
| 4050 | Motor vehicle tax | | 2007 | | | | | |
| 4051 | Fee for the use of national roads | | 2007 | | | | | |
| 4052 | Heavy vehicle traffic fee | | 2007 | | | | | |
| 4053 | Charges on combined traffic* (HVF) | | | 2006 | | | | |
| 4059 | Traffic charges n.e.c. | **X** | | | | | | |
| 406 | Customs duties (Confederation only) | **X** | | | | | | |
| 4060 | Customs import duties | **X** | | | | | | |
| 407 | Other taxes | **X** | | | | | **X** | |
| 4070 | Incentive taxes, environmental protection | **X** | 1999 | | | | | |
| 4071 | Agricultural taxes | **X** | | | | | | |
| 4079 | Separate tax revenues | **X** | | | | | **X** | 2019 |

Sources : (FFA 2021), table made by the author.

Table 2 - Data sources

| **Category** | **Years** | **Source** |
|---|---|---|
| Fiscal revenue over income, wealth, consumption and total [Million CHF] | 1900, 1910, 1915, 1920, 1925, 1930-1989 | (HSS 2012a) |
| Fiscal revenue over income, wealth, consumption and total [Million CHF] | 1901-1909, 1911-1914, 1916-1919, 1921-1924, 1926-1929 | Linear projection |
| Fiscal revenue over income, wealth, consumption and total [Million CHF] | 1990-2019 | (FFA 2021) |
| GDP in current prices | 1900-1913 | (HSS 2012b) |
| GDP in current prices | 1948-2019 | (FSO 2021c) |

Sources: table made by the author.

Table 3 - Fiscal revenue over income, wealth, and consumption in current prices [Million CHF] (1900 - 2019)

| | Fiscal revenue over income and wealth in current prices [Million CHF] (1900 - 2019) | | | | Fiscal revenue over consumption in current prices [Million CHF] (1900 - 2019) | | | |
|---|---|---|---|---|---|---|---|---|
| **Years** | **Confederation** | **Cantons** | **Communes** | **Total** | **Confederation** | **Cantons** | **Communes** | **Total** |
| 1900 | 3.49 | 48.64 | 46.42 | 98.56 | 47.63 | 0.60 | 0.52 | 48.74 |
| 1901 | 3.52 | 50.96 | 49.93 | 104.42 | 50.93 | 0.71 | 0.52 | 52.16 |
| 1902 | 3.55 | 53.28 | 53.44 | 110.28 | 54.23 | 0.82 | 0.53 | 55.58 |
| 1903 | 3.58 | 55.60 | 56.95 | 116.14 | 57.54 | 0.93 | 0.53 | 59.00 |
| 1904 | 3.61 | 57.92 | 60.46 | 122.00 | 60.84 | 1.04 | 0.54 | 62.42 |
| 1905 | 3.64 | 60.24 | 63.97 | 127.85 | 64.14 | 1.15 | 0.55 | 65.84 |
| 1906 | 3.67 | 62.56 | 67.48 | 133.71 | 67.45 | 1.26 | 0.55 | 69.26 |
| 1907 | 3.70 | 64.88 | 70.99 | 139.57 | 70.75 | 1.37 | 0.56 | 72.68 |
| 1908 | 3.73 | 67.20 | 74.50 | 145.43 | 74.05 | 1.48 | 0.56 | 76.10 |
| 1909 | 3.76 | 69.51 | 78.01 | 151.29 | 77.36 | 1.59 | 0.57 | 79.52 |
| 1910 | 3.79 | 71.83 | 81.52 | 157.15 | 80.66 | 1.70 | 0.58 | 82.94 |
| 1911 | 5.24 | 73.02 | 85.27 | 163.54 | 75.17 | 1.78 | 0.65 | 77.60 |
| 1912 | 6.69 | 74.22 | 89.01 | 169.92 | 69.68 | 1.86 | 0.71 | 72.26 |
| 1913 | 8.14 | 75.41 | 92.76 | 176.31 | 64.19 | 1.94 | 0.78 | 66.92 |
| 1914 | 9.59 | 76.60 | 96.50 | 182.69 | 58.71 | 2.02 | 0.85 | 61.58 |
| 1915 | 11.04 | 77.79 | 100.25 | 189.08 | 53.22 | 2.10 | 0.92 | 56.24 |
| 1916 | 45.76 | 103.25 | 127.48 | 276.50 | 61.36 | 2.90 | 1.21 | 65.47 |
| 1917 | 80.49 | 128.72 | 154.71 | 363.92 | 69.51 | 3.70 | 1.50 | 74.71 |
| 1918 | 115.21 | 154.19 | 181.94 | 451.33 | 77.66 | 4.50 | 1.79 | 83.94 |
| 1919 | 149.93 | 179.65 | 209.17 | 538.75 | 85.81 | 5.30 | 2.07 | 93.18 |
| 1920 | 184.66 | 205.12 | 236.39 | 626.17 | 93.95 | 6.10 | 2.36 | 102.41 |
| 1921 | 163.31 | 205.99 | 236.45 | 605.75 | 117.80 | 8.08 | 2.63 | 128.51 |
| 1922 | 141.96 | 206.87 | 236.51 | 585.34 | 141.64 | 10.06 | 2.90 | 154.60 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1923 | 120.61 | 207.74 | 236.56 | 564.92 | 165.49 | 12.04 | 3.16 | 180.69 |
| 1924 | 99.27 | 208.62 | 236.62 | 544.50 | 189.33 | 14.02 | 3.43 | 206.78 |
| 1925 | 77.92 | 209.49 | 236.68 | 524.09 | 213.18 | 16.00 | 3.70 | 232.88 |
| 1926 | 115.40 | 216.84 | 244.09 | 576.33 | 229.29 | 19.17 | 3.87 | 252.33 |
| 1927 | 152.89 | 224.19 | 251.50 | 628.58 | 245.40 | 22.35 | 4.04 | 271.79 |
| 1928 | 190.38 | 231.54 | 258.91 | 680.83 | 261.52 | 25.52 | 4.21 | 291.25 |
| 1929 | 227.86 | 238.89 | 266.32 | 733.07 | 277.63 | 28.70 | 4.38 | 310.71 |
| 1930 | 265.35 | 246.24 | 273.74 | 785.32 | 293.74 | 31.87 | 4.55 | 330.16 |
| 1931 | 117.98 | 244.79 | 269.81 | 632.57 | 302.15 | 33.73 | 3.88 | 339.76 |
| 1932 | 94.44 | 231.74 | 261.37 | 587.55 | 310.68 | 35.31 | 3.74 | 349.73 |
| 1933 | 74.56 | 225.32 | 257.31 | 557.19 | 305.95 | 34.67 | 3.86 | 344.47 |
| 1934 | 98.08 | 223.42 | 256.29 | 577.79 | 324.22 | 34.77 | 4.16 | 363.14 |
| 1935 | 116.41 | 224.98 | 257.04 | 598.44 | 348.63 | 36.09 | 3.93 | 388.65 |
| 1936 | 121.23 | 225.87 | 256.51 | 603.62 | 334.95 | 35.30 | 3.85 | 374.10 |
| 1937 | 129.55 | 250.77 | 264.76 | 645.07 | 322.43 | 35.94 | 3.95 | 362.31 |
| 1938 | 132.41 | 262.89 | 278.22 | 673.52 | 336.93 | 36.45 | 4.05 | 377.43 |
| 1939 | 134.01 | 263.08 | 279.24 | 676.32 | 390.47 | 35.52 | 3.86 | 429.84 |
| 1940 | 114.19 | 277.53 | 293.07 | 684.79 | 310.84 | 27.16 | 3.81 | 341.81 |
| 1941 | 640.46 | 306.57 | 317.07 | 1'264.10 | 236.95 | 17.59 | 3.97 | 258.50 |
| 1942 | 452.37 | 346.27 | 352.18 | 1'150.81 | 340.92 | 18.06 | 3.93 | 362.90 |
| 1943 | 394.72 | 368.22 | 378.58 | 1'141.52 | 393.63 | 18.89 | 4.11 | 416.64 |
| 1944 | 515.59 | 400.98 | 401.88 | 1'318.45 | 403.66 | 19.07 | 4.65 | 427.38 |
| 1945 | 452.54 | 437.08 | 457.55 | 1'347.17 | 444.68 | 21.32 | 5.35 | 471.35 |
| 1946 | 919.44 | 478.20 | 485.78 | 1'883.42 | 713.05 | 39.58 | 5.60 | 758.22 |
| 1947 | 557.55 | 556.92 | 559.21 | 1'673.68 | 958.11 | 49.49 | 7.09 | 1'014.69 |
| 1948 | 632.33 | 632.28 | 611.93 | 1'876.54 | 1'001.68 | 58.13 | 8.28 | 1'068.09 |
| 1949 | 385.94 | 665.12 | 662.86 | 1'713.91 | 932.63 | 63.08 | 8.12 | 1'003.83 |
| 1950 | 650.44 | 666.32 | 678.52 | 1'995.29 | 1'018.05 | 71.36 | 9.10 | 1'098.52 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1951 | 426.04 | 698.26 | 689.88 | 1'814.18 | 1'058.60 | 76.65 | 9.16 | 1'144.40 |
| 1952 | 603.95 | 755.54 | 741.23 | 2'100.72 | 1'068.48 | 83.89 | 10.48 | 1'162.85 |
| 1953 | 430.24 | 819.03 | 794.78 | 2'044.06 | 1'168.51 | 91.05 | 11.15 | 1'270.71 |
| 1954 | 720.76 | 851.23 | 842.92 | 2'414.91 | 1'247.19 | 100.31 | 12.42 | 1'359.92 |
| 1955 | 492.18 | 904.69 | 905.68 | 2'302.55 | 1'349.35 | 109.06 | 12.20 | 1'470.61 |
| 1956 | 740.55 | 971.31 | 947.45 | 2'659.31 | 1'456.14 | 119.80 | 12.88 | 1'588.83 |
| 1957 | 498.47 | 1'028.38 | 1'030.81 | 2'557.65 | 1'544.34 | 128.59 | 12.47 | 1'685.40 |
| 1958 | 847.30 | 1'088.20 | 1'085.06 | 3'020.56 | 1'581.15 | 137.20 | 13.08 | 1'731.43 |
| 1959 | 644.37 | 1'203.38 | 1'215.44 | 3'063.19 | 1'657.90 | 150.27 | 14.83 | 1'823.00 |
| 1960 | 813.61 | 1'375.60 | 1'331.39 | 3'520.60 | 1'991.92 | 171.33 | 16.46 | 2'179.71 |
| 1961 | 671.00 | 1'619.70 | 1'556.24 | 3'846.94 | 2'306.80 | 196.13 | 19.86 | 2'522.79 |
| 1962 | 1'099.03 | 1'808.95 | 1'739.45 | 4'647.43 | 2'529.55 | 217.64 | 23.03 | 2'770.22 |
| 1963 | 823.68 | 2'065.64 | 1'931.40 | 4'820.72 | 2'823.65 | 236.84 | 25.22 | 3'085.70 |
| 1964 | 1'343.74 | 2'229.65 | 2'108.83 | 5'682.21 | 3'136.76 | 255.60 | 33.02 | 3'425.38 |
| 1965 | 1'098.84 | 2'492.33 | 2'375.79 | 5'966.95 | 3'310.83 | 272.22 | 32.27 | 3'615.32 |
| 1966 | 1'635.55 | 2'722.19 | 2'544.50 | 6'902.25 | 3'493.58 | 294.99 | 30.35 | 3'818.92 |
| 1967 | 1'352.07 | 3'147.60 | 2'888.59 | 7'388.25 | 3'799.43 | 332.55 | 31.69 | 4'163.67 |
| 1968 | 1'790.17 | 3'471.08 | 3'167.48 | 8'428.74 | 4'125.46 | 372.77 | 34.05 | 4'532.28 |
| 1969 | 1'780.68 | 3'979.11 | 3'642.45 | 9'402.24 | 4'567.92 | 416.90 | 36.83 | 5'021.65 |
| 1970 | 2'274.91 | 4'454.73 | 4'039.04 | 10'768.69 | 4'966.43 | 461.93 | 25.44 | 5'453.80 |
| 1971 | 2'416.81 | 5'094.89 | 4'609.02 | 12'120.71 | 5'397.26 | 502.89 | 26.41 | 5'926.56 |
| 1972 | 2'948.87 | 5'869.30 | 5'223.54 | 14'041.72 | 6'334.41 | 551.44 | 31.22 | 6'917.06 |
| 1973 | 3'045.68 | 7'365.47 | 6'463.25 | 16'874.41 | 6'761.63 | 616.92 | 34.49 | 7'413.03 |
| 1974 | 3'984.43 | 8'197.57 | 7'217.18 | 19'399.19 | 6'937.53 | 652.36 | 21.44 | 7'611.34 |
| 1975 | 3'979.41 | 9'184.33 | 8'080.76 | 21'244.51 | 7'046.63 | 664.03 | 21.81 | 7'732.47 |
| 1976 | 5'563.67 | 9'251.00 | 8'201.64 | 23'016.31 | 7'304.36 | 692.08 | 24.55 | 8'020.99 |
| 1977 | 4'871.24 | 9'788.14 | 8'643.76 | 23'303.15 | 7'752.17 | 747.88 | 25.31 | 8'525.35 |
| 1978 | 5'207.29 | 9'931.32 | 8'637.73 | 23'776.34 | 8'244.11 | 790.68 | 28.76 | 9'063.54 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1979 | 4'783.35 | 10'407.47 | 8'961.48 | 24'152.29 | 8'473.01 | 836.49 | 31.09 | 9'340.58 |
| 1980 | 5'467.75 | 10'898.07 | 9'283.46 | 25'649.28 | 9'151.49 | 860.74 | 32.53 | 10'044.76 |
| 1981 | 6'073.91 | 11'870.03 | 9'922.60 | 27'866.54 | 9'671.05 | 868.55 | 33.57 | 10'573.17 |
| 1982 | 7'166.86 | 12'604.62 | 10'428.99 | 30'200.47 | 10'215.48 | 933.14 | 35.15 | 11'183.77 |
| 1983 | 7'232.84 | 13'570.55 | 11'036.27 | 31'839.66 | 10'767.30 | 967.80 | 35.63 | 11'770.73 |
| 1984 | 8'426.28 | 14'172.52 | 11'473.28 | 34'072.08 | 11'256.85 | 1'025.36 | 36.92 | 12'319.13 |
| 1985 | 8'571.24 | 15'195.94 | 12'167.54 | 35'934.71 | 11'987.33 | 1'049.72 | 38.67 | 13'075.72 |
| 1986 | 10'469.92 | 16'314.98 | 12'889.41 | 39'674.31 | 12'955.79 | 1'051.08 | 58.05 | 14'064.93 |
| 1987 | 9'677.33 | 17'062.59 | 13'338.90 | 40'078.82 | 13'637.30 | 1'072.83 | 62.49 | 14'772.62 |
| 1988 | 11'545.55 | 17'791.05 | 13'858.31 | 43'194.91 | 14'410.83 | 1'136.48 | 64.42 | 15'611.74 |
| 1989 | 11'175.78 | 18'823.88 | 14'945.84 | 44'945.49 | 15'111.34 | 1'179.07 | 67.16 | 16'357.57 |
| 1990 | 11'082.71 | 20'018.63 | 14'690.47 | 45'791.82 | 17'282.81 | 1'212.73 | 73.17 | 18'568.71 |
| 1991 | 11'288.87 | 20'458.24 | 15'285.82 | 47'032.92 | 17'411.10 | 1'271.62 | 71.75 | 18'754.47 |
| 1992 | 12'652.68 | 21'295.23 | 15'835.40 | 49'783.30 | 17'322.38 | 1'307.48 | 77.07 | 18'706.92 |
| 1993 | 10'146.40 | 22'603.07 | 16'944.73 | 49'694.21 | 17'961.12 | 1'388.01 | 81.72 | 19'430.84 |
| 1994 | 12'815.36 | 23'160.90 | 17'609.53 | 53'585.79 | 18'187.04 | 1'433.55 | 81.13 | 19'701.71 |
| 1995 | 10'727.78 | 23'523.89 | 17'981.72 | 52'233.39 | 21'026.71 | 1'484.95 | 71.19 | 22'582.86 |
| 1996 | 12'726.65 | 23'678.05 | 18'078.95 | 54'483.65 | 21'285.01 | 1'563.73 | 63.22 | 22'911.96 |
| 1997 | 12'485.68 | 23'500.10 | 17'914.17 | 53'899.96 | 22'052.71 | 1'597.83 | 53.52 | 23'704.06 |
| 1998 | 15'533.23 | 24'449.49 | 18'354.85 | 58'337.58 | 24'132.50 | 1'639.40 | 60.30 | 25'832.20 |
| 1999 | 12'639.85 | 26'156.14 | 19'335.04 | 58'131.02 | 26'239.59 | 1'712.38 | 58.58 | 28'010.56 |
| 2000 | 17'529.94 | 27'145.68 | 20'165.06 | 64'840.68 | 28'893.41 | 1'740.25 | 60.64 | 30'694.30 |
| 2001 | 14'093.04 | 28'354.85 | 20'998.10 | 63'445.99 | 28'688.03 | 1'784.53 | 58.48 | 30'531.05 |
| 2002 | 15'078.31 | 30'125.05 | 21'184.50 | 66'387.86 | 27'645.29 | 1'835.60 | 61.37 | 29'542.25 |
| 2003 | 15'229.02 | 29'012.23 | 20'649.72 | 64'890.97 | 27'917.78 | 1'876.73 | 61.76 | 29'856.28 |
| 2004 | 15'734.11 | 30'454.21 | 20'829.53 | 67'017.85 | 28'860.74 | 1'911.77 | 49.51 | 30'822.02 |
| 2005 | 18'106.21 | 32'068.71 | 21'040.19 | 71'215.11 | 29'239.00 | 1'963.31 | 49.12 | 31'251.43 |
| 2006 | 20'201.75 | 33'826.64 | 22'083.22 | 76'111.60 | 30'513.27 | 1'999.08 | 50.58 | 32'562.93 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2007 | 20'565.35 | 36'233.01 | 23'475.09 | 80'273.45 | 31'285.44 | 2'059.20 | 50.78 | 33'395.42 |
| 2008 | 25'827.97 | 37'124.49 | 24'287.20 | 87'239.66 | 32'238.30 | 2'067.15 | 59.97 | 34'365.42 |
| 2009 | 25'685.91 | 37'323.10 | 24'570.38 | 87'579.39 | 31'476.71 | 2'114.32 | 66.19 | 33'657.23 |
| 2010 | 24'800.55 | 37'781.62 | 24'530.30 | 87'112.47 | 32'751.62 | 2'142.30 | 67.44 | 34'961.36 |
| 2011 | 26'550.84 | 38'849.78 | 25'242.97 | 90'643.59 | 33'421.32 | 2'189.39 | 68.80 | 35'679.51 |
| 2012 | 24'799.55 | 39'404.32 | 25'400.39 | 89'604.26 | 33'311.86 | 2'238.79 | 67.45 | 35'618.11 |
| 2013 | 26'021.31 | 40'178.30 | 26'012.04 | 92'211.65 | 33'657.20 | 2'156.18 | 82.72 | 35'896.09 |
| 2014 | 25'940.98 | 41'267.50 | 26'753.04 | 93'961.52 | 33'740.02 | 2'207.06 | 84.46 | 36'031.54 |
| 2015 | 28'663.05 | 42'085.31 | 27'486.03 | 98'234.39 | 33'763.03 | 2'260.07 | 97.92 | 36'121.02 |
| 2016 | 29'701.80 | 43'272.85 | 28'383.15 | 101'357.80 | 33'504.71 | 2'300.43 | 103.45 | 35'908.59 |
| 2017 | 31'711.37 | 44'008.55 | 28'997.68 | 104'717.61 | 34'344.83 | 2'326.41 | 109.60 | 36'780.84 |
| 2018 | 33'138.54 | 45'631.69 | 29'835.48 | 108'605.71 | 34'179.41 | 2'352.61 | 139.95 | 36'671.97 |
| 2019 | 34'384.10 | 47'106.83 | 30'366.38 | 111'857.31 | 34'070.15 | 2'378.24 | 140.58 | 36'588.96 |

Sources: (HSS 2012a; FFA 2021). Table made by the author.

The fiscal data for 1900, 1910, 1915, 1920, 1925 and 1930-1989 come from (HSS 2012a), but some of them are missing, which is why a linear projection has been made (in grey in the table). Finally, the fiscal data from 1990 to 2019 come from (FFA 2021). For more information, see Appendix 2. All data have been compiled in a database by the author.

Table 4 - Other fiscal revenue in current prices [Million CHF] (1990 - 2019) and total fiscal revenue in current prices [Million CHF] (1900 - 2019)

| | Other fiscal revenue in current prices [Million CHF] (1990 - 2019) | Total fiscal revenue in current prices [Million CHF] (1900 - 2019) | | | |
|---|---|---|---|---|---|
| **Years** | **Confederation** | **Confederation** | **Cantons** | **Communes** | **Total** |
| 1900 | | 51.12 | 49.24 | 46.94 | 147.30 |
| 1901 | | 54.45 | 51.67 | 50.46 | 153.16 |
| 1902 | | 57.79 | 54.10 | 53.97 | 159.02 |
| 1903 | | 61.12 | 56.53 | 57.49 | 164.88 |
| 1904 | | 64.45 | 58.96 | 61.00 | 170.74 |
| 1905 | | 67.79 | 61.39 | 64.52 | 176.60 |
| 1906 | | 71.12 | 63.82 | 68.04 | 182.46 |
| 1907 | | 74.45 | 66.25 | 71.55 | 188.32 |
| 1908 | | 77.79 | 68.68 | 75.07 | 194.17 |
| 1909 | | 81.12 | 71.10 | 78.58 | 200.03 |
| 1910 | | 84.45 | 73.53 | 82.10 | 240.09 |
| 1911 | | 80.41 | 74.80 | 85.91 | 246.47 |
| 1912 | | 76.38 | 76.08 | 89.73 | 252.86 |
| 1913 | | 72.34 | 77.35 | 93.54 | 259.24 |
| 1914 | | 68.30 | 78.62 | 97.36 | 265.63 |
| 1915 | | 64.26 | 79.89 | 101.17 | 245.32 |
| 1916 | | 107.13 | 106.15 | 128.69 | 332.74 |
| 1917 | | 150.00 | 132.42 | 156.21 | 420.16 |
| 1918 | | 192.87 | 158.69 | 183.72 | 507.57 |
| 1919 | | 235.74 | 184.95 | 211.24 | 594.99 |
| 1920 | | 278.61 | 211.22 | 238.76 | 728.59 |
| 1921 | | 281.11 | 214.07 | 239.08 | 708.17 |
| 1922 | | 283.61 | 216.93 | 239.40 | 687.75 |

| | | | | | |
|---|---|---|---|---|---|
| 1923 | | 286.10 | 219.78 | 239.73 | 667.33 |
| 1924 | | 288.60 | 222.64 | 240.05 | 646.92 |
| 1925 | | 291.10 | 225.49 | 240.38 | 756.96 |
| 1926 | | 344.70 | 236.01 | 247.96 | 809.21 |
| 1927 | | 398.29 | 246.54 | 255.54 | 861.46 |
| 1928 | | 451.89 | 257.06 | 263.12 | 913.70 |
| 1929 | | 505.49 | 267.59 | 270.70 | 965.95 |
| 1930 | | 559.09 | 278.11 | 278.29 | 1'115.48 |
| 1931 | | 420.13 | 278.52 | 273.68 | 972.34 |
| 1932 | | 405.11 | 267.06 | 265.11 | 937.28 |
| 1933 | | 380.52 | 259.98 | 261.16 | 901.66 |
| 1934 | | 422.30 | 258.18 | 260.45 | 940.94 |
| 1935 | | 465.04 | 261.08 | 260.97 | 987.09 |
| 1936 | | 456.19 | 261.17 | 260.37 | 977.73 |
| 1937 | | 451.98 | 286.70 | 268.70 | 1'007.38 |
| 1938 | | 469.34 | 299.34 | 282.27 | 1'050.95 |
| 1939 | | 524.47 | 298.60 | 283.10 | 1'106.17 |
| 1940 | | 425.03 | 304.69 | 296.89 | 1'026.61 |
| 1941 | | 877.40 | 324.17 | 321.04 | 1'522.61 |
| 1942 | | 793.28 | 364.32 | 356.11 | 1'513.71 |
| 1943 | | 788.36 | 387.11 | 382.69 | 1'558.16 |
| 1944 | | 919.25 | 420.05 | 406.53 | 1'745.83 |
| 1945 | | 897.22 | 458.40 | 462.89 | 1'818.51 |
| 1946 | | 1'632.48 | 517.77 | 491.38 | 2'641.64 |
| 1947 | | 1'515.66 | 606.42 | 566.30 | 2'688.38 |
| 1948 | | 1'634.00 | 690.41 | 620.21 | 2'944.62 |
| 1949 | | 1'318.57 | 728.19 | 670.98 | 2'717.73 |
| 1950 | | 1'668.49 | 737.69 | 687.63 | 3'093.80 |

| | | | | | |
|---|---|---|---|---|---|
| 1951 | | 1'484.64 | 774.91 | 699.03 | 2'958.58 |
| 1952 | | 1'672.44 | 839.43 | 751.70 | 3'263.57 |
| 1953 | | 1'598.75 | 910.09 | 805.93 | 3'314.76 |
| 1954 | | 1'967.95 | 951.54 | 855.34 | 3'774.83 |
| 1955 | | 1'841.53 | 1'013.75 | 917.88 | 3'773.16 |
| 1956 | | 2'196.69 | 1'091.12 | 960.33 | 4'248.13 |
| 1957 | | 2'042.81 | 1'156.96 | 1'043.28 | 4'243.05 |
| 1958 | | 2'428.46 | 1'225.40 | 1'098.13 | 4'752.00 |
| 1959 | | 2'302.27 | 1'353.64 | 1'230.27 | 4'886.19 |
| 1960 | | 2'805.53 | 1'546.93 | 1'347.85 | 5'700.31 |
| 1961 | | 2'977.80 | 1'815.83 | 1'576.10 | 6'369.73 |
| 1962 | | 3'628.58 | 2'026.60 | 1'762.48 | 7'417.65 |
| 1963 | | 3'647.32 | 2'302.48 | 1'956.61 | 7'906.42 |
| 1964 | | 4'480.50 | 2'485.24 | 2'141.85 | 9'107.59 |
| 1965 | | 4'409.67 | 2'764.55 | 2'408.06 | 9'582.27 |
| 1966 | | 5'129.13 | 3'017.19 | 2'574.85 | 10'721.17 |
| 1967 | | 5'151.49 | 3'480.15 | 2'920.28 | 11'551.92 |
| 1968 | | 5'915.63 | 3'843.85 | 3'201.53 | 12'961.01 |
| 1969 | | 6'348.59 | 4'396.00 | 3'679.29 | 14'423.88 |
| 1970 | | 7'241.35 | 4'916.66 | 4'064.48 | 16'222.49 |
| 1971 | | 7'814.07 | 5'597.78 | 4'635.43 | 18'047.27 |
| 1972 | | 9'283.28 | 6'420.74 | 5'254.76 | 20'958.78 |
| 1973 | | 9'807.32 | 7'982.38 | 6'497.74 | 24'287.44 |
| 1974 | | 10'921.97 | 8'849.93 | 7'238.63 | 27'010.52 |
| 1975 | | 11'026.04 | 9'848.37 | 8'102.57 | 28'976.97 |
| 1976 | | 12'868.04 | 9'943.08 | 8'226.19 | 31'037.30 |
| 1977 | | 12'623.41 | 10'536.02 | 8'669.07 | 31'828.50 |
| 1978 | | 13'451.40 | 10'722.00 | 8'666.49 | 32'839.89 |

| | | | | | |
|---|---|---|---|---|---|
| 1979 | | 13'256.35 | 11'243.96 | 8'992.57 | 33'492.88 |
| 1980 | | 14'619.25 | 11'758.81 | 9'315.98 | 35'694.03 |
| 1981 | | 15'744.96 | 12'738.58 | 9'956.17 | 38'439.71 |
| 1982 | | 17'382.34 | 13'537.76 | 10'464.13 | 41'384.23 |
| 1983 | | 18'000.14 | 14'538.34 | 11'071.90 | 43'610.39 |
| 1984 | | 19'683.13 | 15'197.88 | 11'510.20 | 46'391.22 |
| 1985 | | 20'558.57 | 16'245.66 | 12'206.20 | 49'010.43 |
| 1986 | | 23'425.71 | 17'366.06 | 12'947.47 | 53'739.24 |
| 1987 | | 23'314.63 | 18'135.42 | 13'401.39 | 54'851.44 |
| 1988 | | 25'956.39 | 18'927.53 | 13'922.73 | 58'806.65 |
| 1989 | | 26'287.12 | 20'002.95 | 15'013.00 | 61'303.06 |
| 1990 | 1'153.07 | 29'518.59 | 21'231.36 | 14'763.65 | 65'513.60 |
| 1991 | 1'363.77 | 30'063.75 | 21'729.86 | 15'357.56 | 67'151.17 |
| 1992 | 1'337.31 | 31'312.37 | 22'602.70 | 15'912.46 | 69'827.54 |
| 1993 | 1'520.87 | 29'628.39 | 23'991.08 | 17'026.45 | 70'645.92 |
| 1994 | 1'484.32 | 32'486.71 | 24'594.45 | 17'690.65 | 74'771.82 |
| 1995 | 1'458.26 | 33'212.75 | 25'008.85 | 18'052.91 | 76'274.50 |
| 1996 | 1'244.34 | 35'255.99 | 25'241.78 | 18'142.17 | 78'639.94 |
| 1997 | 1'254.77 | 35'793.17 | 25'097.92 | 17'967.70 | 78'858.79 |
| 1998 | 1'273.80 | 40'939.53 | 26'088.89 | 18'415.15 | 85'443.57 |
| 1999 | 1'202.21 | 40'081.65 | 27'868.52 | 19'393.62 | 87'343.79 |
| 2000 | 1'192.96 | 47'616.31 | 28'885.93 | 20'225.70 | 96'727.93 |
| 2001 | 1'213.21 | 43'994.29 | 30'139.38 | 21'056.59 | 95'190.25 |
| 2002 | 1'210.32 | 43'933.92 | 31'960.64 | 21'245.87 | 97'140.43 |
| 2003 | 1'281.28 | 44'428.09 | 30'888.96 | 20'711.48 | 96'028.53 |
| 2004 | 1'301.21 | 45'896.06 | 32'365.98 | 20'879.05 | 99'141.08 |
| 2005 | 1'340.78 | 48'685.99 | 34'032.03 | 21'089.31 | 103'807.32 |
| 2006 | 1'330.82 | 52'045.84 | 35'825.71 | 22'133.80 | 110'005.35 |

| | | | | | |
|---|---|---|---|---|---|
| 2007 | 1'386.73 | 53'237.52 | 38'292.22 | 23'525.86 | 115'055.60 |
| 2008 | 1'626.84 | 59'693.10 | 39'191.64 | 24'347.17 | 123'231.92 |
| 2009 | 1'642.45 | 58'805.07 | 39'437.42 | 24'636.58 | 122'879.07 |
| 2010 | 2'032.89 | 59'585.07 | 39'923.92 | 24'597.75 | 124'106.73 |
| 2011 | 1'950.63 | 61'922.79 | 41'039.17 | 25'311.78 | 128'273.74 |
| 2012 | 2'014.36 | 60'125.77 | 41'643.11 | 25'467.84 | 127'236.72 |
| 2013 | 2'129.24 | 61'807.74 | 42'334.47 | 26'094.76 | 130'236.98 |
| 2014 | 2'240.14 | 61'921.14 | 43'474.56 | 26'837.50 | 132'233.21 |
| 2015 | 2'371.90 | 64'797.98 | 44'345.38 | 27'583.95 | 136'727.31 |
| 2016 | 2'588.97 | 65'795.48 | 45'573.28 | 28'486.60 | 139'855.36 |
| 2017 | 2'666.38 | 68'722.59 | 46'334.96 | 29'107.28 | 144'164.83 |
| 2018 | 2'673.68 | 69'991.64 | 47'984.30 | 29'975.43 | 147'951.37 |
| 2019 | 2'765.16 | 71'219.41 | 49'485.06 | 30'506.96 | 151'211.43 |

Sources: (HSS 2012a; FFA 2021). Table made by the author.

The fiscal data for 1900, 1910, 1915, 1920, 1925 and 1930-1989 come from (HSS 2012a), but some of them are missing, which is why a linear projection has been made (in grey in the table). Finally, the fiscal data from 1990 to 2019 come from (FFA 2021). Other fiscal revenue appears in 1990 because the accounting method of the FFA is slightly different from that of the HSS. For more information, see Appendix 2. All data have been compiled in a database by the author.

Table 5 - GDP current prices [Million CHF] (1900 - 2019)

| **GDP in current prices [Million CHF] (1900 - 2019)** | |
|---|---|
| **Years** | **GDP** |
| 1900 | 2'506.58 |
| 1901 | 2'483.93 |
| 1902 | 2'559.42 |
| 1903 | 2'530.95 |
| 1904 | 2'685.00 |
| 1905 | 2'783.35 |
| 1906 | 3'143.45 |
| 1907 | 3'338.47 |
| 1908 | 3'353.89 |
| 1909 | 3'536.17 |
| 1910 | 3'739.11 |
| 1911 | 3'964.87 |
| 1912 | 4'117.03 |
| 1913 | 4'009.22 |
| 1914 | |
| 1915 | |
| 1916 | |
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| 1918 | |
| 1919 | |
| 1920 | |
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| 1940 | |
| 1941 | |
| 1942 | |
| 1943 | |
| 1944 | |
| 1945 | |
| 1946 | |
| 1947 | |
| 1948 | 22'710.72 |
| 1949 | 22'421.10 |
| 1950 | 23'627.84 |
| 1951 | 25'896.50 |
| 1952 | 27'362.68 |
| 1953 | 28'720.25 |
| 1954 | 30'433.81 |
| 1955 | 32'829.18 |
| 1956 | 35'296.95 |
| 1957 | 37'547.51 |
| 1958 | 38'603.40 |
| 1959 | 40'998.76 |
| 1960 | 45'095.62 |
| 1961 | 50'731.07 |
| 1962 | 56'257.91 |
| 1963 | 61'863.18 |
| 1964 | 68'572.62 |
| 1965 | 73'441.79 |
| 1966 | 78'866.05 |
| 1967 | 84'893.69 |
| 1968 | 90'649.80 |
| 1969 | 98'222.06 |
| 1970 | 109'408.47 |
| 1971 | 124'287.49 |
| 1972 | 140'837.84 |
| 1973 | 156'947.73 |
| 1974 | 170'270.07 |
| 1975 | 169'129.70 |
| 1976 | 171'307.86 |
| 1977 | 175'929.65 |
| 1978 | 183'031.27 |
| 1979 | 191'321.53 |
| 1980 | 205'542.88 |
| 1981 | 220'656.65 |
| 1982 | 233'768.96 |
| 1983 | 240'831.33 |
| 1984 | 257'403.42 |

| | |
|---|---|
| 1985 | 272'919.04 |
| 1986 | 286'427.52 |
| 1987 | 297'351.12 |
| 1988 | 315'665.83 |
| 1989 | 340'726.64 |
| 1990 | 369'509.23 |
| 1991 | 385'929.29 |
| 1992 | 393'956.52 |
| 1993 | 402'596.44 |
| 1994 | 412'537.28 |
| 1995 | 417'579.20 |
| 1996 | 420'822.45 |
| 1997 | 428'309.62 |
| 1998 | 440'568.64 |
| 1999 | 448'437.47 |
| 2000 | 472'595.74 |
| 2001 | 484'723.49 |
| 2002 | 483'439.96 |
| 2003 | 488'937.34 |
| 2004 | 504'278.20 |
| 2005 | 523'662.57 |
| 2006 | 556'438.83 |
| 2007 | 592'442.27 |
| 2008 | 617'696.48 |
| 2009 | 607'377.28 |
| 2010 | 629'325.24 |
| 2011 | 641'200.31 |
| 2012 | 648'980.52 |
| 2013 | 660'648.77 |
| 2014 | 672'818.21 |
| 2015 | 675'735.65 |
| 2016 | 685'440.98 |
| 2017 | 693'694.13 |
| 2018 | 719'271.62 |
| 2019 | 727'212.15 |

Sources: (HSS 2012b; FSO 2021c), table made by the author.

The GDP data for 1900-1913 come from (HSS 2012b), but some of them are missing (1914-1947). For more information, see Appendix 2. Finally, the data from 1948 to 2019 come from (FSO 2021c). All data have been compiled in a database by the author.

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