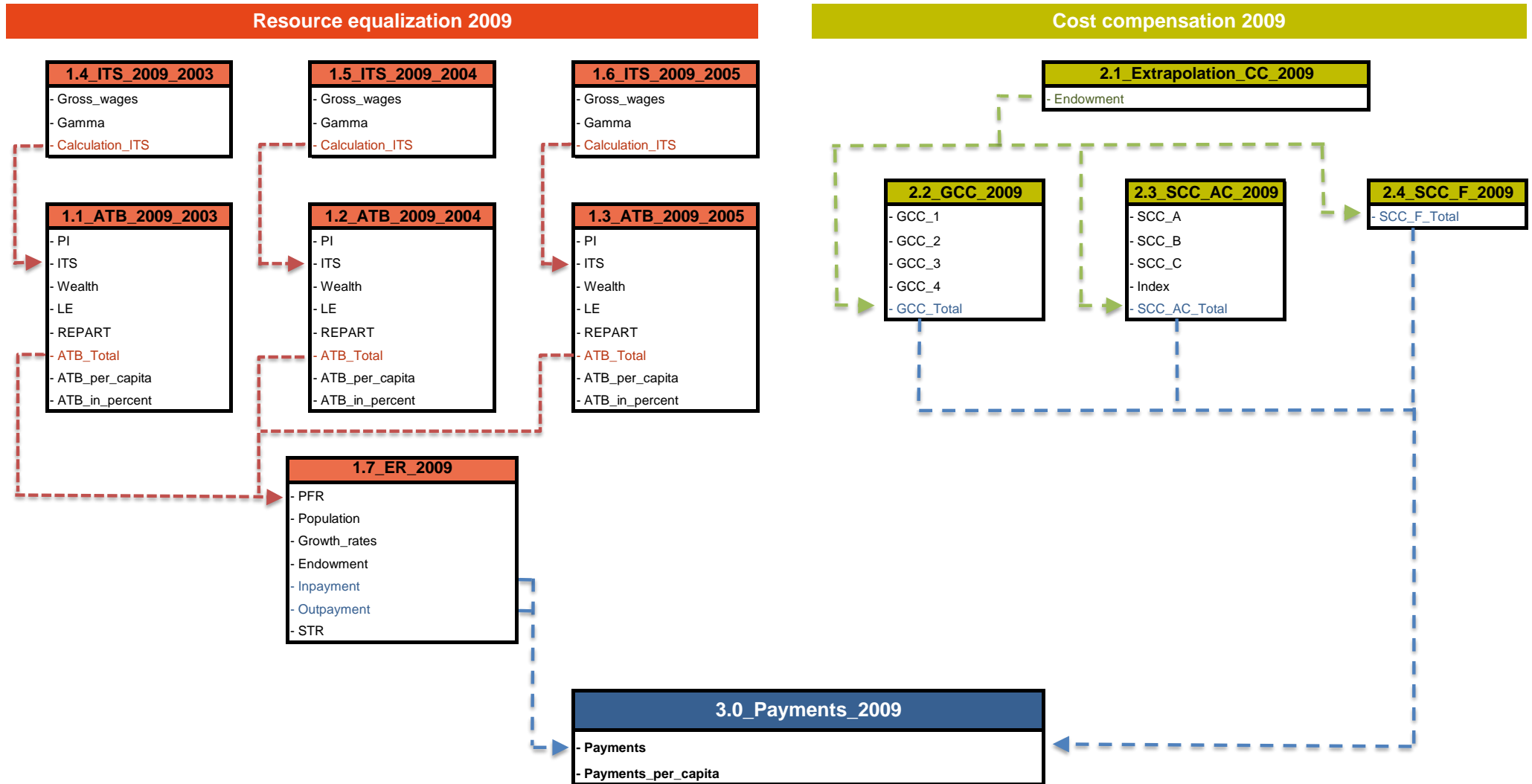


## Scheme of the excel tables for the calculation of the fiscal equalization 2009



## Legend

|                         |   |
|-------------------------|---|
| <b>ITS</b>              | <b>Income taxed at source</b>                       |
| Gross_wages             | Gross wages   |
| Gamma                   | Gamma   |
| Calculation_ITS         | Calculation of the income taxed at source           |
| <b>ATB</b>              | <b>Aggregate tax base</b>                           |
| PI                      | Personal income                                     |
| ITS                     | Income taxed at source                              |
| Wealth                  | Personal wealth                                     |
| LE                      | Profit of legal entities                            |
| REPART                  | Tax repartition                                     |
| ATB_Total               | ATB Total   |
| ATB_per_capita          | ATB per capita                                      |
| ATB_in_percent          | ATB in percent                                      |
| <b>ER</b>               | <b>Equalization of resources</b>                    |
| PFR                     | Resource potential and resource index               |
| Population              | Relevant population                                 |
| Growth_rates            | Resource potential growth                           |
| Endowment               | Extrapolation of resource equalization endowments   |
| Inpayment               | Inpayment of financially strong cantons             |
| Outpayment              | Outpayment to financially weak cantons              |
| STR                     | Standardized tax revenue and standardized tax rate  |
| <b>Extrapolation_CC</b> | <b>Endowment of the cost compensation mechanism</b> |
| Endowment               | Endowment for the cost compensation                 |
| <b>GCC</b>              | <b>Geographic and topographic cost compensation</b> |
| GCC_1                   | Partial indicator altitude                          |
| GCC_2                   | Partial indicator terrain steepness                 |
| GCC_3                   | Partial indicator population density                |
| GCC_4                   | Partial indicator low population density            |
| GCC_Total               | Payments GCC  |
| <b>SCC_AC</b>           | <b>Socio-demographic cost compensation</b>          |
| - SCC_A                 | Partial indicator poverty                           |
| - SCC_B                 | Partial indicator age                               |
| - SCC_C                 | Partial indicator immigrant integration             |
| - Index                 | Cost compensation index                             |
| - SCC_AC_Total          | Payments SCC AC                                     |
| <b>SCC_F</b>            | <b>Excessiv cost of core cities</b>                 |
| SCC_F_Total             | Payments SCC F                                      |
| <b>Payments</b>         | <b>Summary of the fiscal equalization payments</b>  |
| Payments                | Payments  |
| Payments_per_capita     | Payments per capita                                 |