

| Canton | VPT dès le 01.01.2016 |
|--------|-----------------------|
| AG     | 1.05                  |
| AI     | 0.97                  |
| AR     | 0.99                  |
| BE     | 1.03                  |
| BL     | 1.03                  |
| BS     | 1.08                  |
| FR     | 0.98                  |
| GE     | 1.07                  |
| GL     | 1.01                  |
| GR     | 0.94                  |
| JU     | 0.95                  |
| LU     | 0.99                  |
| NE     | 0.96                  |
| NW     | 1.01                  |
| OW     | 0.95                  |
| SG     | 0.98                  |
| SH     | 1.05                  |
| SO     | 1.03                  |
| SZ     | 0.99                  |
| TG     | 1.00                  |
| TI     | 0.95                  |
| UR     | 0.98                  |
| VD     | 1.00                  |
| VS     | 0.96                  |
| ZG     | 1.11                  |
| ZH     | 1.11                  |