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Village Life
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Feusisberg

Tax Haven Gentrification: A Claim for Territorial Equity

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Feusisberg and Schindellegi, the villages of billionaires in Canton Schwyz, are a tax haven par excellence. Low taxes and the beautiful view of Lake Zurich have attracted numerous superrich and famous personalities to the municipality of Feusisberg. The fact that municipalities compete on taxes is only possible because of the tax federalism that exists in Switzerland. While some lower-income groups serve to maintain the idyllic village life in the municipality, others are driven out because of high property prices. Social segregation is one of the consequences of this competition, brought about by the spatial concentration of like-minded, wealthy taxpayers. We also know such a process from cities, gentrification, which is why the term “tax haven gentrification” is used here. With Feusisberg as a case study, our tax system is called into question and opens the perspective beyond the borders of Switzerland, into a global comparison. To then return to our village of Feusisberg and its inhabitants and make unheard voices heard.



FEUSISBERG, SZ

Elevation: 685 m.a.s.l.
Surface: 17.5 km^2
Population: 5,427 inh.
Population density: 310 inh./km^2
Population growth: 12.1 %
Average yearly income: 303,440 CHF/yr.
Population over 65 years old: 17.6 %
Share of foreign population: 25.7 %

Living in Feusisberg: the One Percent and the Others



Feusisberg is a municipality with great areas of tension. The tractor drives next to the Ferrari—both in red. The global logistics company has its headquarters right across the street from the one-man/woman business. The villa is around the corner from the apartment block and the national football team trains on the same pitch as the village club. The luxury hotel is only a few minutes' drive from the village pub—both have their regulars. Welcome to the villages of Schindellegi and Feusisberg.

Gasthof Hirschen





https://youtu.be/aJFJEPtbnHM

Church St. Anna





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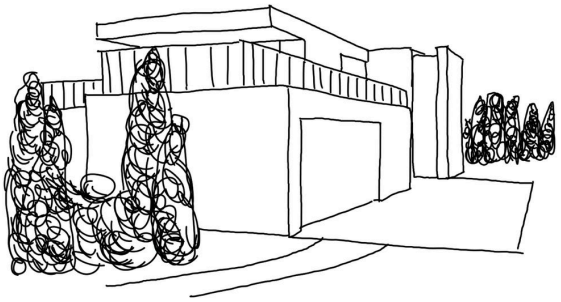
Jakob Shop

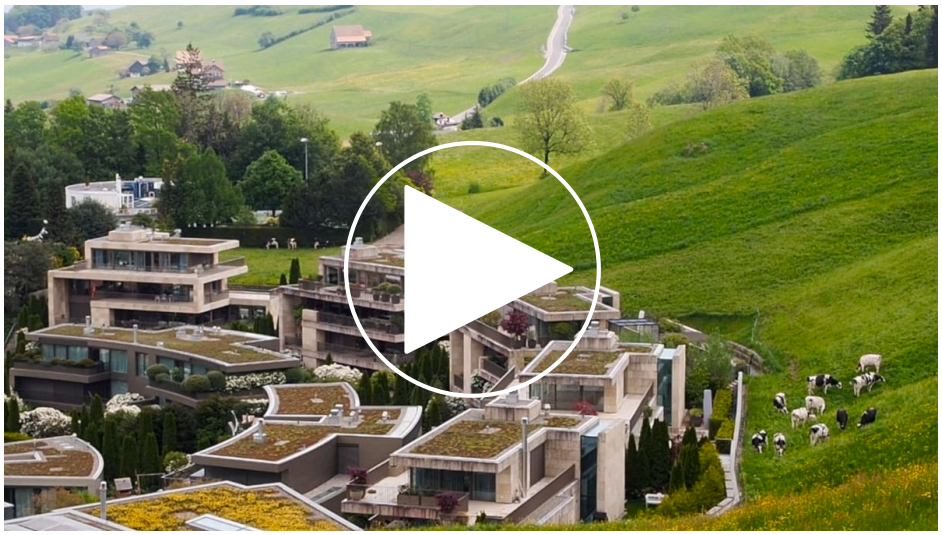




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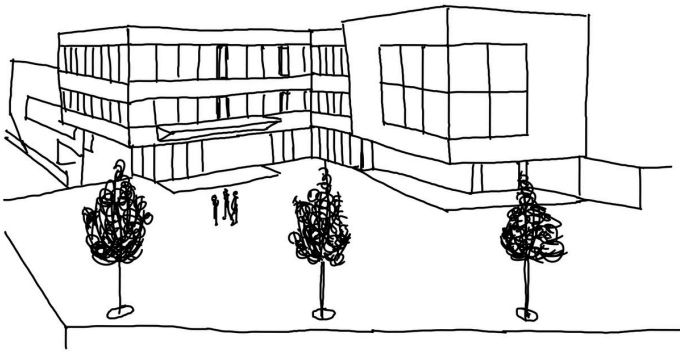
Sunset—Farm





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Maihof School





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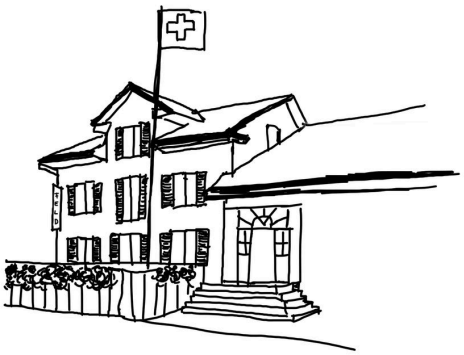
Panorama Resort & Spa





https://youtu.be/qGLiU5SeBfM

Restaurant Feld





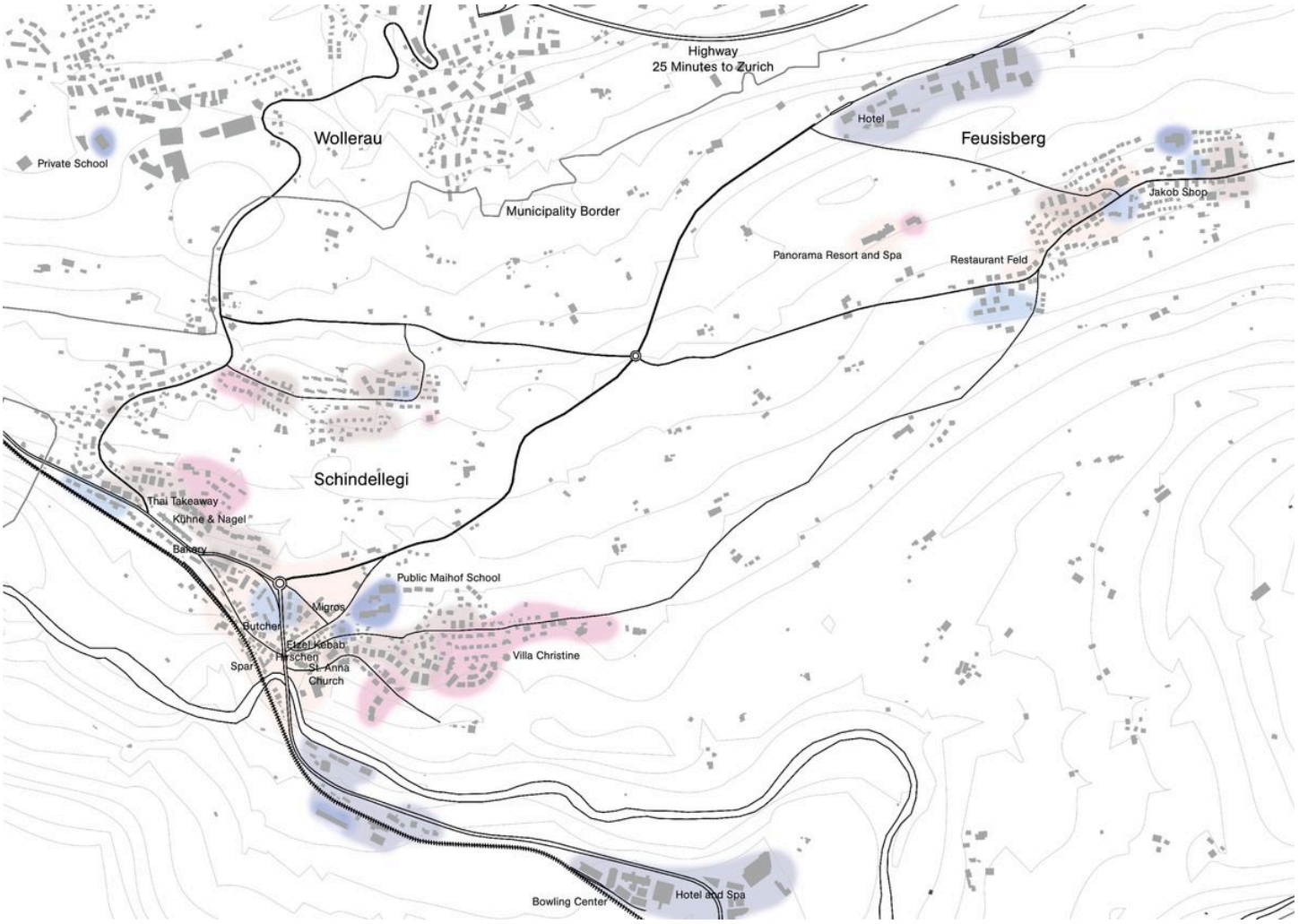
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Etzel Kebab





https://youtu.be/b6t2VoGYLEI



The morphology of the villages of Schindellegi and Feusisberg.

- Industrial zone
- Village core
- Villas
- Housing blocks
- Terrace buildings
- School



Villa



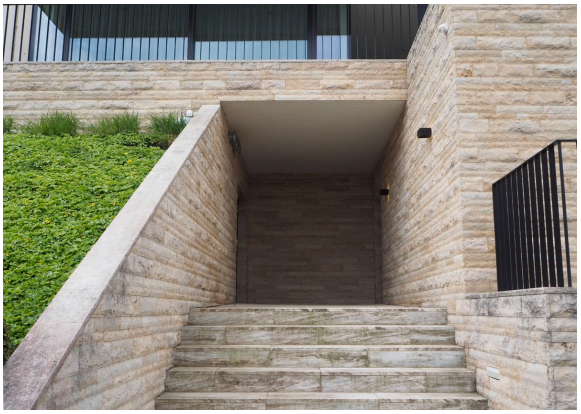
Farm house



Villa



Terrace building



Villa



House in a village core



House in a village core



Villa



House in a village core

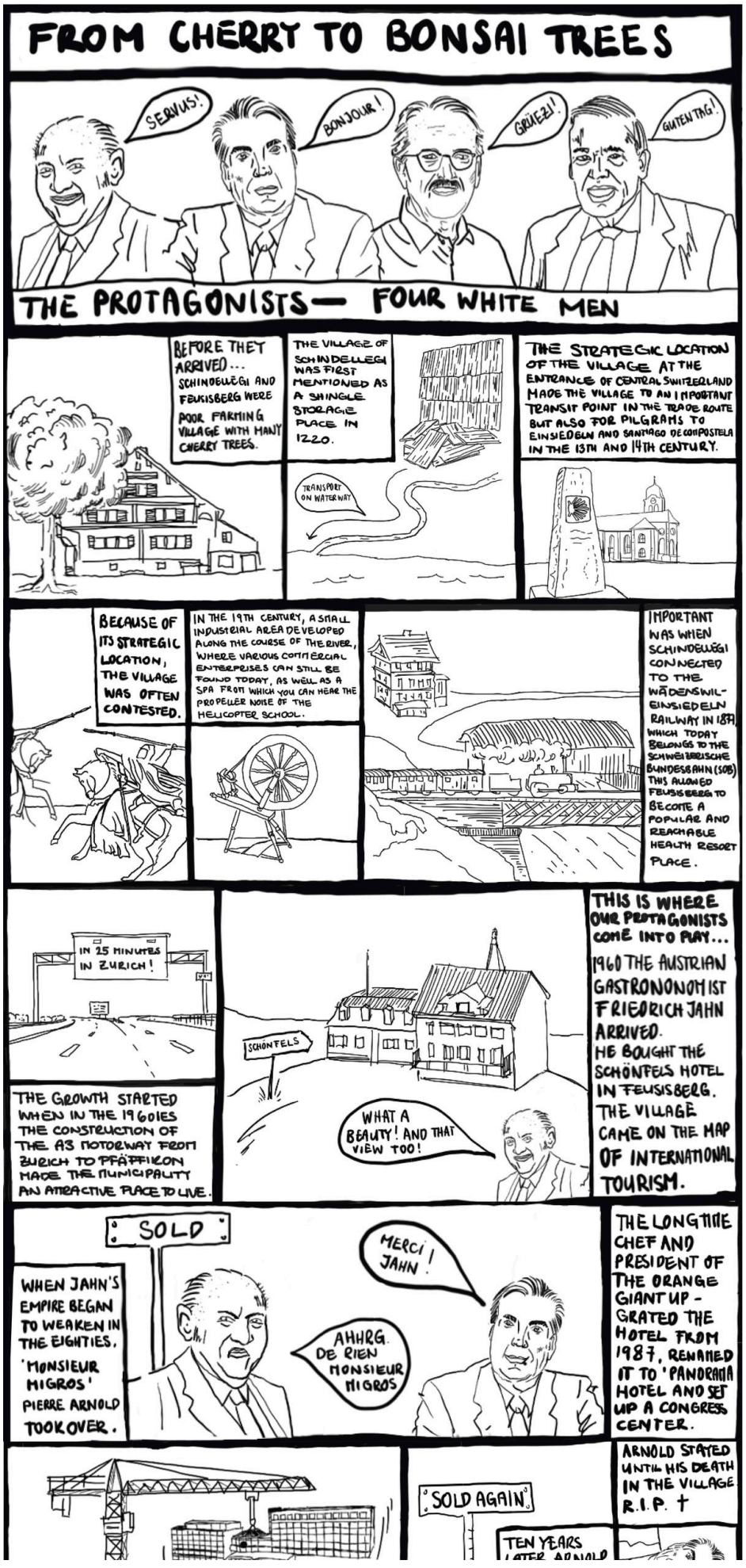
The diverging social conditions of the inhabitants of Schindellegi and Feusisberg are visible in the facades, typologies, and places and are unique to the commune of Feusisberg. For a better understanding of how this heterogeneity has arised and what the tax politics have to do with it, a look into the past of the municipality is revealing.

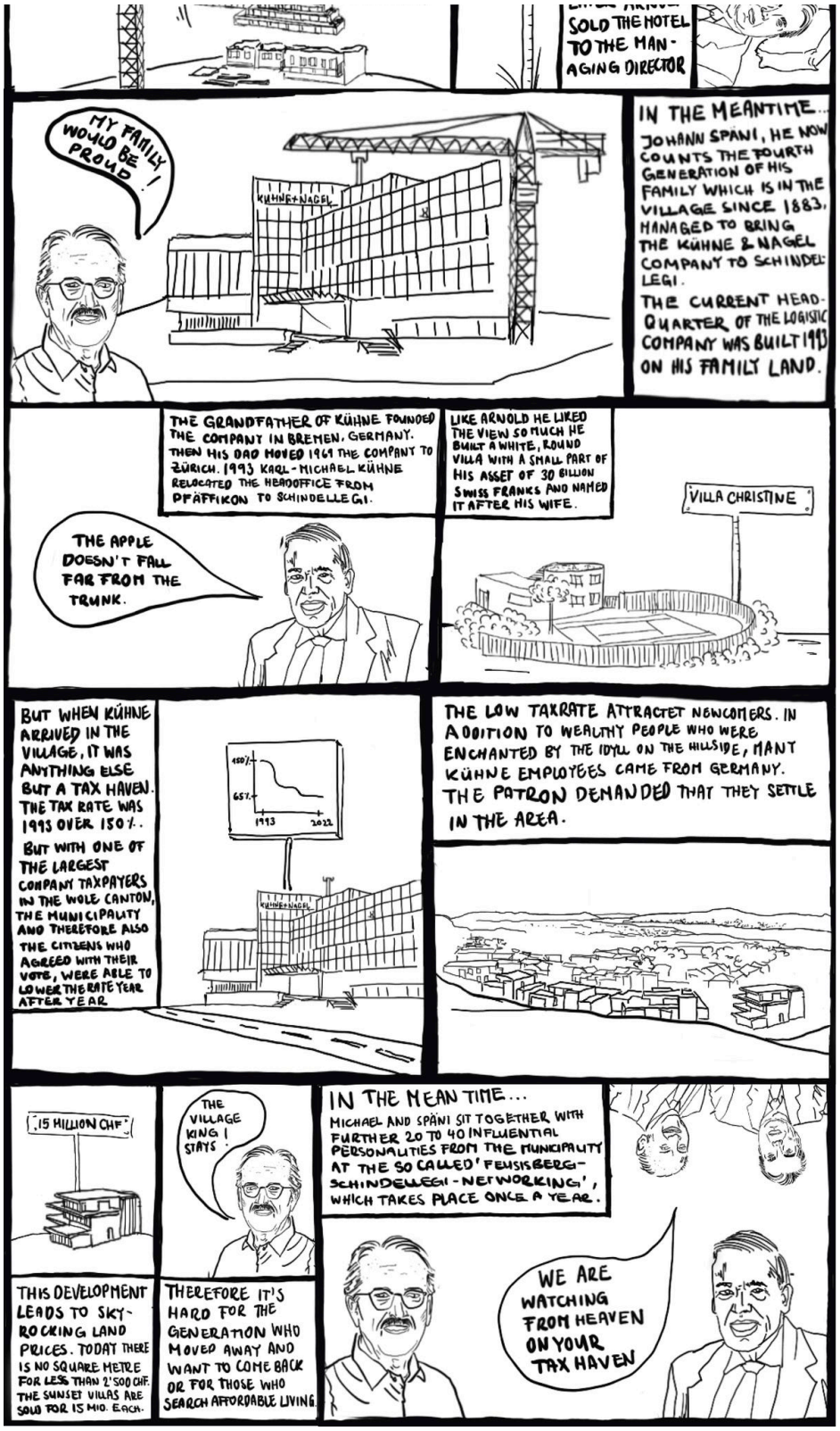
From Cherry to Bonsai Trees: the History of a Tax Haven



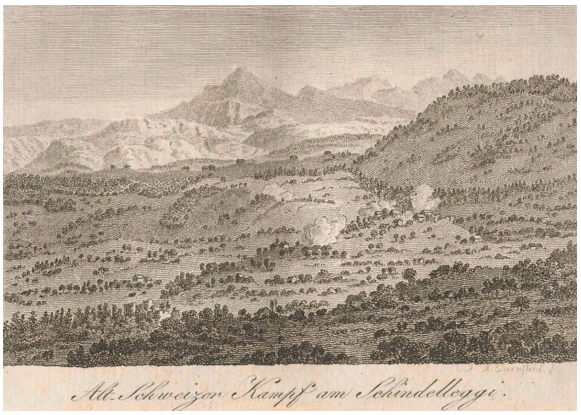
In the history of Feusisberg, on the one hand, the attractive and strategic location, the good train and car connections and thus the proximity to Zurich contribute to the process of becoming a tax haven. On the other hand, one of the largest taxpayers in Canton Schwyz today, the Kühne+Nagel company, also played an important role. Finally, the interplay between cantonal and local tax policy is also crucial.




FROM CHERRY TO BONSAI TREES
SERVUS!
BONJOUR!
GRUEZI!
GUTEN TAG!
THE PROTAGONISTS— FOUR WHITE MEN
BEFORE THEY ARRIVED... SCHINDELLEGI AND FEUSISBERG WERE POOR FARMING VILLAGE WITH MANY CHERRY TREES.
THE VILLAGE OF SCHINDELLEGI WAS FIRST MENTIONED AS A SHINGLE STORAGE PLACE IN 1220.
TRANSPORT ON WATERWAY
THE STRATEGIC LOCATION OF THE VILLAGE AT THE ENTRANCE OF CENTRAL SWITZERLAND MADE THE VILLAGE TO AN IMPORTANT TRANSIT POINT IN THE TRADE ROUTE BUT ALSO FOR PILGRAMS TO EINSIEDELN AND SANTIAGO DE COMPOSTELA IN THE 13TH AND 14TH CENTURY.
BECAUSE OF ITS STRATEGIC LOCATION, THE VILLAGE WAS OFTEN CONTESTED.
IN THE 19TH CENTURY, A SMALL INDUSTRIAL AREA DEVELOPED ALONG THE COURSE OF THE RIVER, WHERE VARIOUS COMMERCIAL ENTERPRISES CAN STILL BE FOUND TODAY, AS WELL AS A SPA FROM WHICH YOU CAN HEAR THE PROPELLER NOISE OF THE HELICOPTER SCHOOL.
IMPORTANT WAS WHEN SCHINDELLEGI CONNECTED TO THE WÄDENSWIL-EINSIEDELN RAILWAY IN 1877 WHICH TODAY BELONGS TO THE SCHWEIZERISCHE BUNDESBAHN (SOB) THIS ALLOWED FEUSISBERG TO BECOME A POPULAR AND REACHABLE HEALTH RESORT PLACE.
IN 25 MINUTES IN ZURICH!
THE GROWTH STARTED WHEN IN THE 1960IES THE CONSTRUCTION OF THE A3 MOTORWAY FROM ZURICH TO PFÄFFIKON MADE THE MUNICIPALITY AN ATTRACTIVE PLACE TO LIVE.
SCHÖNFELS
WHAT A BEAUTY! AND THAT VIEW TOO!
THIS IS WHERE OUR PROTAGONISTS COME INTO PLAY...
1960 THE AUSTRIAN GASTRONONOMIST FRIEDRICH JAHN ARRIVED.
HE BOUGHT THE SCHÖNFELS HOTEL IN FEUSISBERG.
THE VILLAGE CAME ON THE MAP OF INTERNATIONAL TOURISM.
SOLD
WHEN JAHN'S EMPIRE BEGAN TO WEAKEN IN THE EIGHTIES, 'MONSIEUR MIGROS' PIERRE ARNOLD TOOK OVER.
MERCI! JAHN.
AHHRG. DE RIEN MONSIEUR MIGROS
THE LONGTIME CHEF AND PRESIDENT OF THE ORANGE GIANT UP-GRATED THE HOTEL FROM 1987, RENAMED IT TO 'PANORAMA HOTEL AND SET UP A CONGRESS CENTER.
SOLD AGAIN
ARNOLD STATED UNTIL HIS DEATH IN THE VILLAGE R.I.P. †
TEN YEARS



Time Period of Cherry Trees



1827: Engraving, panoramic view of the Schindellegi alp above Richterswil, overlooked by the mountains. Source: Wikimedia Commons. [https://commons.wikimedia.org/wiki/Category:Schindellegi#/media/File:Schindellegi_1798.jpg]



Before 1900: Wood engraving with the old wooden bridge over the Sihl, the newer railway bridge and a steaming locomotive. Source: e-periodica. [https://www.e-periodica.ch/cntmng?pid=mhv-001:2008:100::545]



1890: The baroque church of St. Jakobus in Feusisberg, first built in 1509. Source: e-pics. [https://ba.e-pics.ethz.ch/catalog/ETHBIB.Bildarchiv/r/273477/viewmode=infoview/qsr=Feusisberg]

Time Period of the SOB and Tourism



After 1907: The St.Anna church in Schindellegi, built in 1907. Source: Klosterarchiv. [http://www.klosterarchiv.ch/e-archiv_bildarchiv_liste.php?tag=Landschaft&start=184]



1918: "*Many greetings from the canton of Schwyz.*" Source: e-pics. [https://ba.e-pics.ethz.ch/catalog/ETHBIB.Bildarchiv/r/123929/viewmode=infoview/qsr=Schindellegi]



1921: "*This Schindellegi has quite urban houses. Unfortunately, I'm going home now. Best regards to all from Aunt Emma.*" Source: e-pics. [https://ba.e-pics.ethz.ch/catalog/ETHBIB.Bildarchiv/r/123929/viewmode=infoview/qsr=Schindellegi]

Time Period of the Highway and Health Resorts



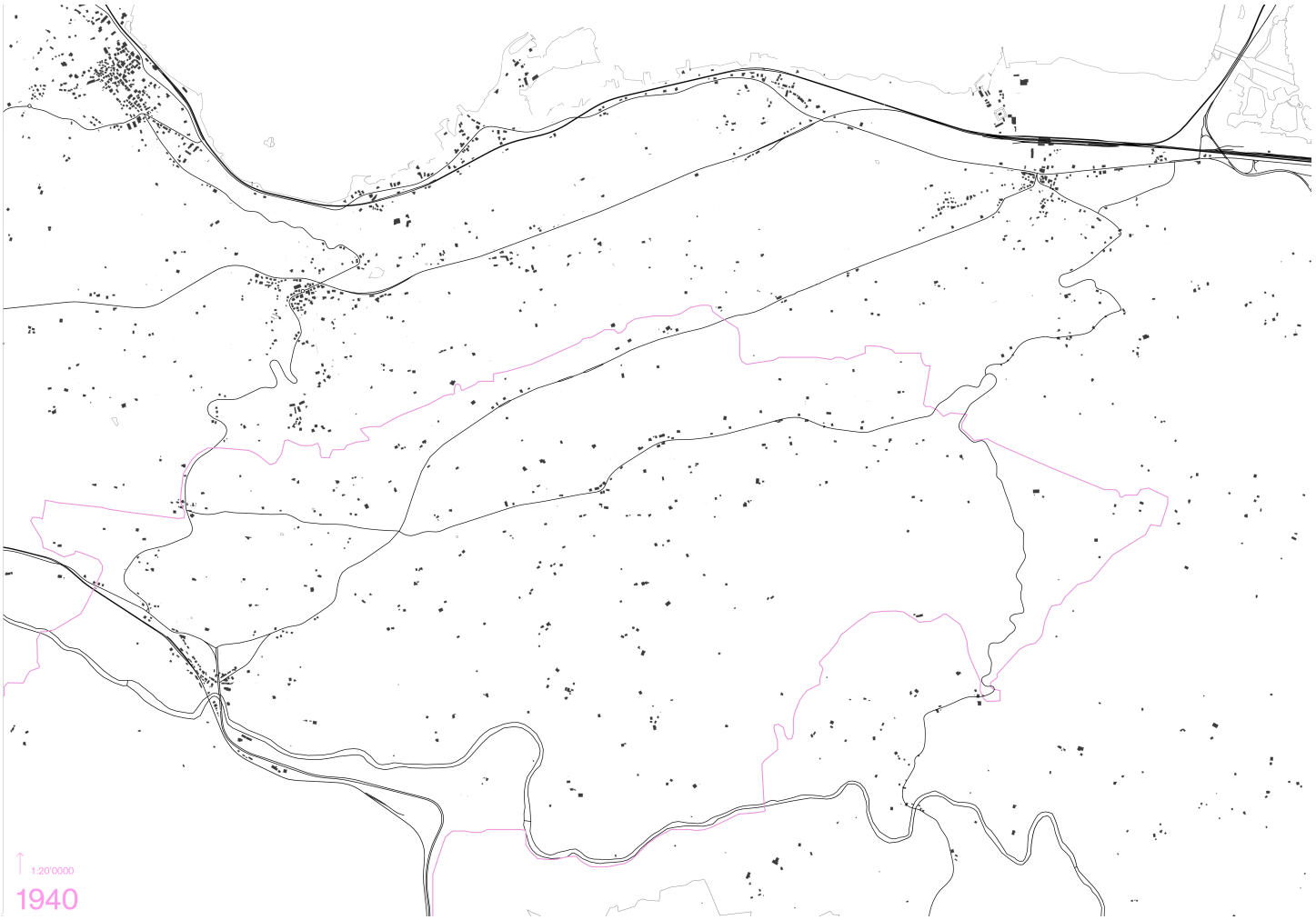
1960: Construction of the A3 motorway from Zurich to Pfäffikon. Source: e-pics. [https://ba.e-pics.ethz.ch/catalog/ETHBIB.Bildarchiv/r/104164/viewmode=infoview/qsr=A3%20bei%20Pfäffikon]



1968: Helbling and Matt, Plumber in the industrial area, Schindellegi. Source: e-pics. [https://ba.e-pics.ethz.ch/catalog/ETHBIB.Bildarchiv/r/823142/viewmode=infoview/qsr=Schindellegi]



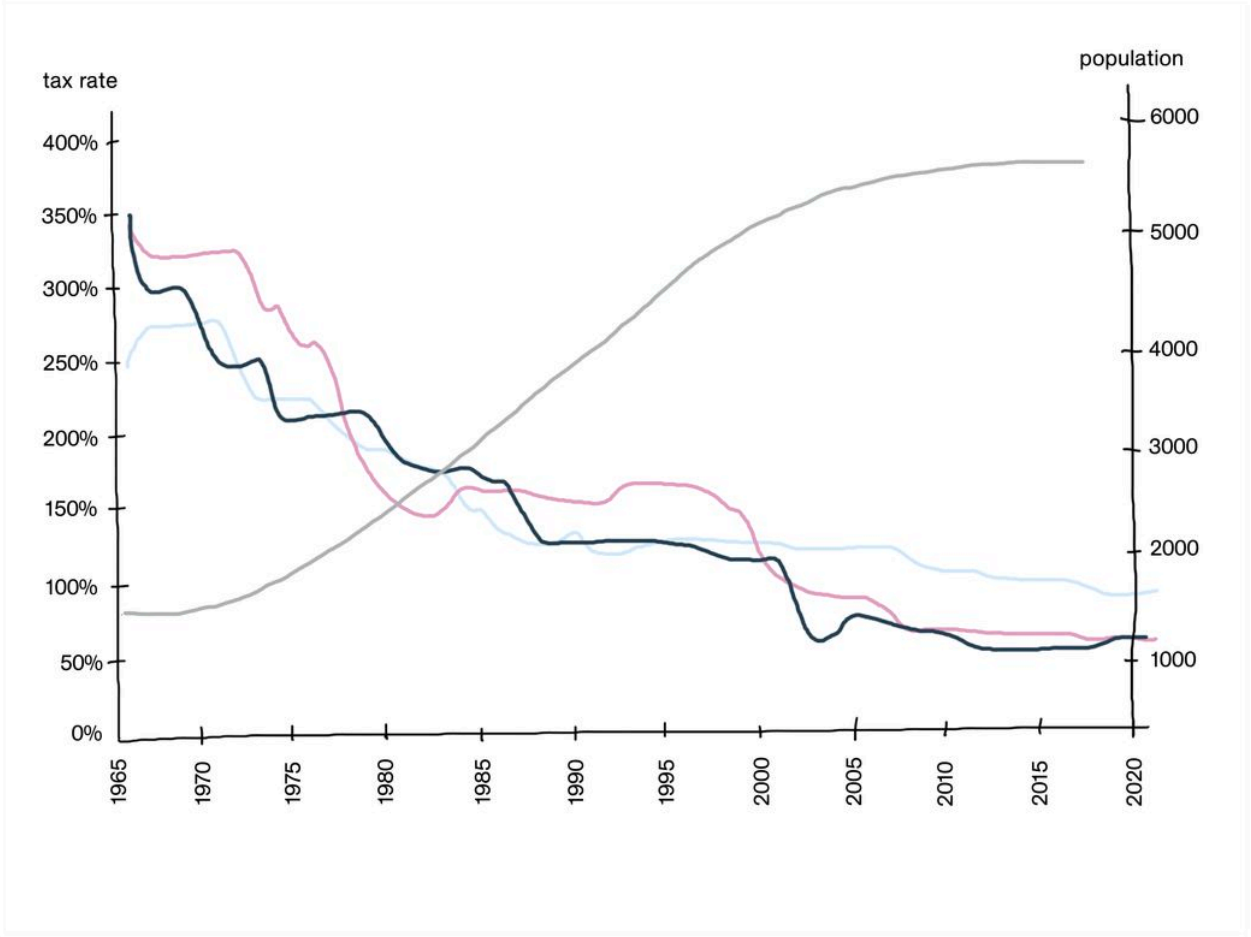
1898 – 1986: Hotel Schönfels, today Hotel Panorama & Spa. Source: e-pics. [https://www.e-pics.ethz.ch/de/home/]



Built development in and around the municipality of Feusisberg from 1940 to the present. Source: Statistisches Bundesamt [https://www.atlas.bfs.admin.ch]

What is striking is the large increase in buildings around the village centres since the 1970s. Growth was mainly accelerated by the construction of the motorway which is seen on the map of 1972. In addition to the good connection to Zurich city centre, which can be reached in 25 minutes, the growth was also strongly connected to the ever lower tax rates.

Comparison of Tax Rate and Population

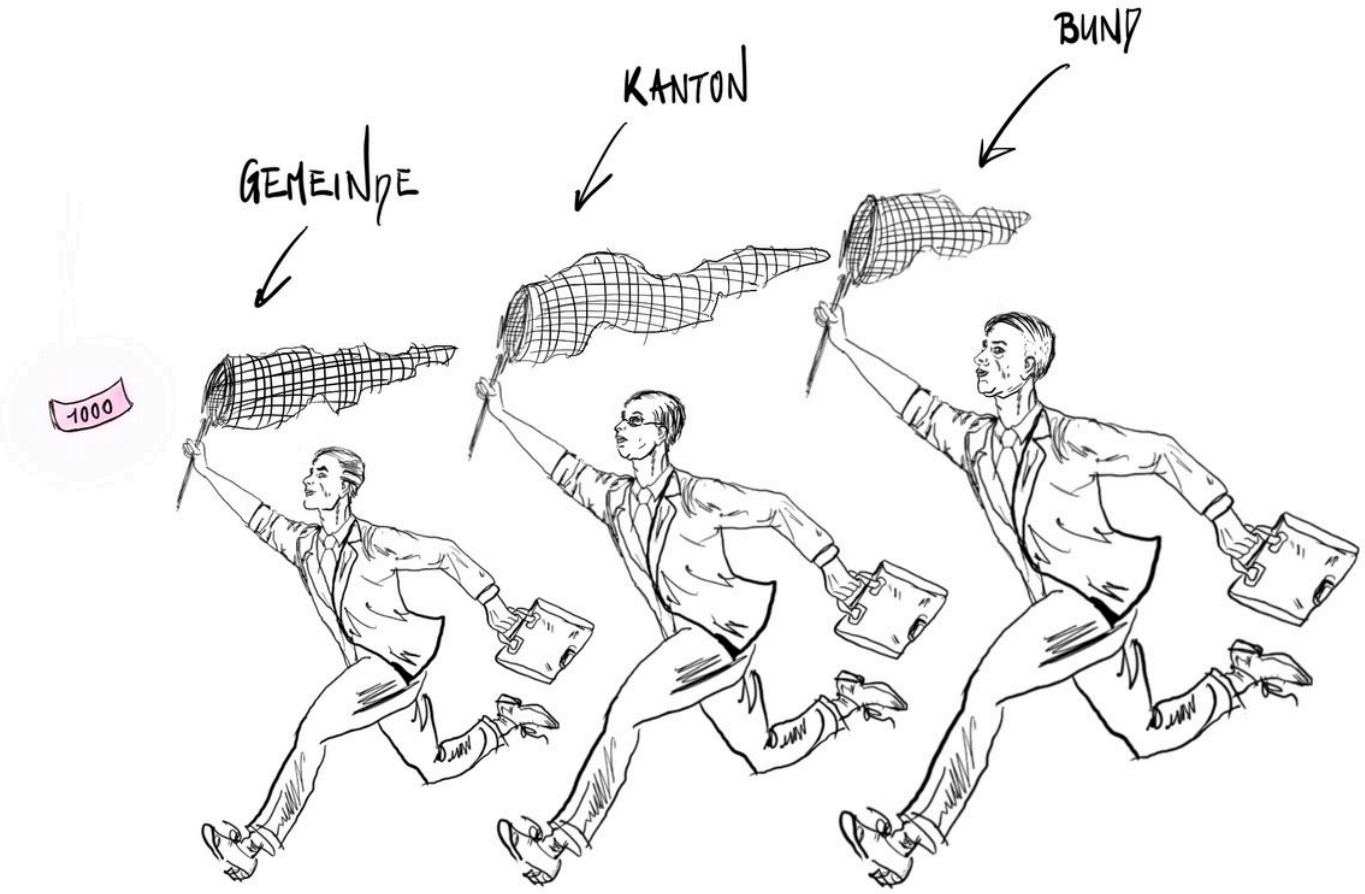


Steadily decreasing tax rates with increasing population. Source: Gemeinde Feusisberg [https://www.feusisberg.ch/tabid/158/Die-Gemeinde/Kennzahlen.aspx]

Feusisberg SZ
Wollerau SZ
Lachen SZ
Population Feusisberg

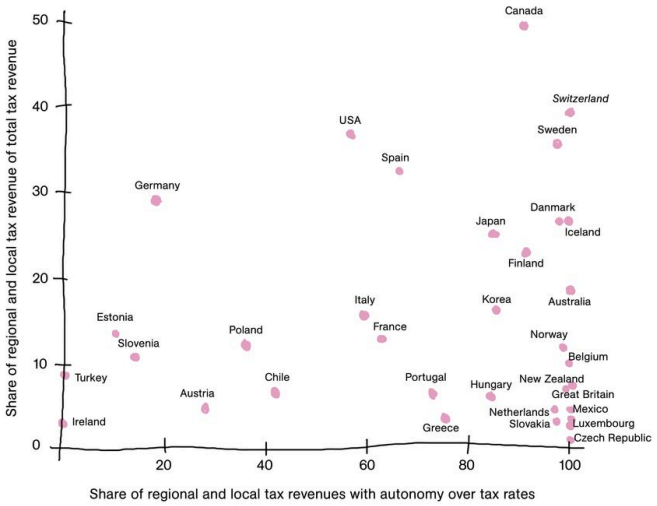
The history of Feusisberg shows how, above all, an advantageous location and well-developed infrastructure can create the territorial basis for a tax haven. The high tax revenues of the rich taxpayers explain the efforts of the municipality to keep these sources in the village with ever decreasing tax rates. However, the pressure from other, surrounding municipalities and cantons in Switzerland's tax competition should not go unnoticed as an important factor in this development. One has to take a closer look at the Swiss tax system to put Feusisberg on a larger scale.

Race to the Bottom: The Federalist Tax Competition



Switzerland is the most fiscally federal state with a very complex tax system. Almost 40 % of all tax revenues are collected at the regional level. The cantons and municipalities have an exceptionally high degree of autonomy to determine the tax rate themselves. Therefore, moving across the cantonal or communal border can mean a lower bill at the end of the year.

The further to the right a country is located in the chart, the more decentralised its tax competences are organised. Compared to other countries, Switzerland is right up there with its 26 cantons, 2500 autonomous municipalities and its “Kantönligeist”. This fiscal federalism has two fundamental characteristics: on the one hand, it enables the provision of public goods adapted to the preferences and needs of the local electorate; on the other hand, it also promotes competition between municipalities. Switzerland is one of the richest countries in the world, but at 28 % has one of the lowest fiscal ratios in the OECD (Organisation for Economic Cooperation and Development). This suggests prosperity and good public finances.



Source: NZZ [https://www.nzz.ch/wirtschaft/erfolgreicher-steuerfoederalismus-dank-leitplanken-ld.1065675]

Feusisberg's Leading Position in Swiss Tax Competition

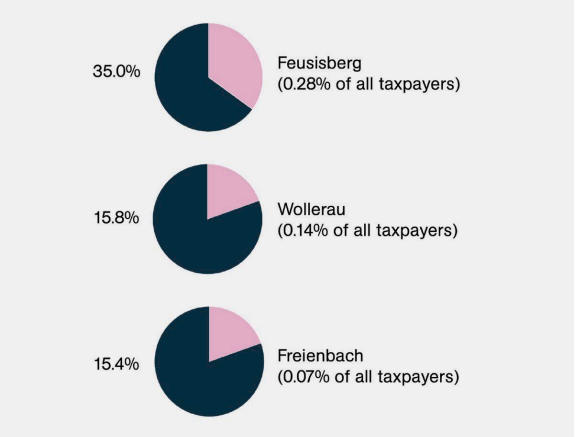
Feusisberg is already very favourable in terms of taxes, also for average earners; the higher the income, the lower the taxes in a national comparison. An unmarried person with an annual income of 200,000 CHF pays half as much in the tax haven Feusisberg SZ as they would pay in Fischenthal ZH. Although the taxes are so low, the municipality is able to generate a high income and cover the public finances. Feusisberg is the seventh richest of the 2500 municipalities. This in turn is only possible because high-income people are concentrated in the municipality, see the average income of natural persons in Feusisberg, which is CHF 300,000, which is 3.5 times more than the average Swiss income. Furthermore, the top ten taxpayers account for 35 % of the total municipal income, with the remaining 3500 taxpayers accounting for 65 %.



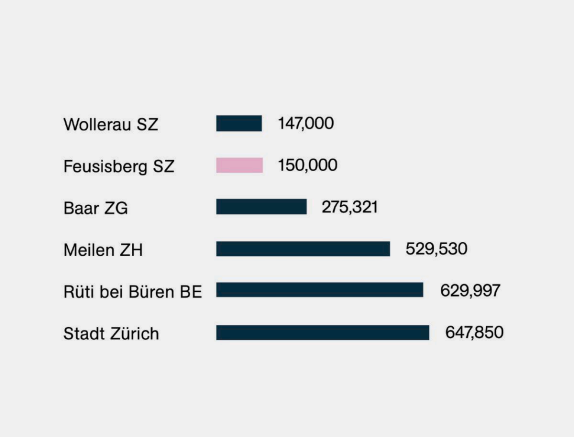
Single, income CHF 100,000
The cheapest municipalities in Switzerland:
1. Wollerau SZ: 8302 CHF
2. Baar ZG: 8385 CHF
3. Feusisberg SZ: 8428 CHF
4. Freienbach SZ: 8428 CHF
5. Walchwil ZG: 8487 CHF
Source: Statistisches Bundesamt
[https://www.atlas.bfs.admin.ch]



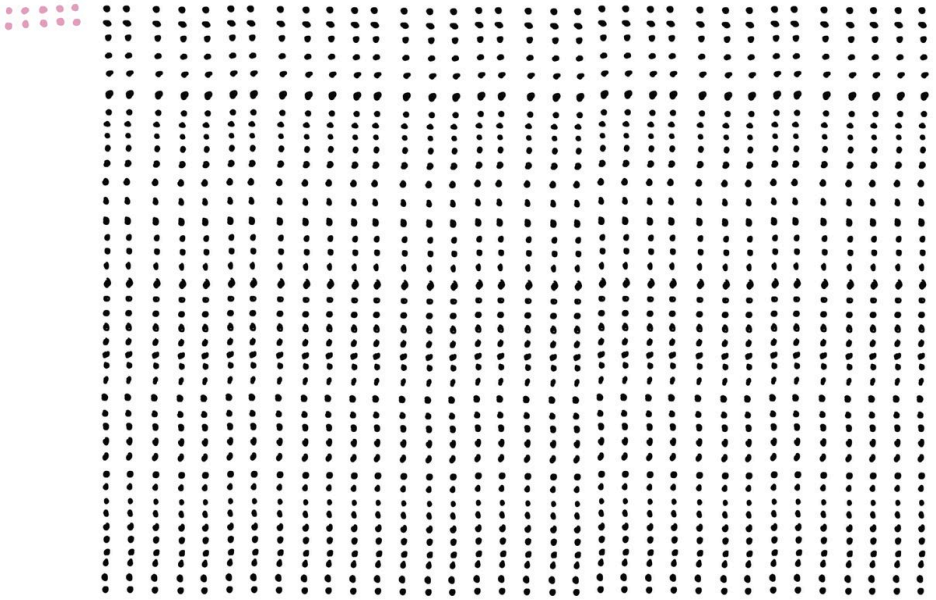
Single, income CHF 200,000
The cheapest municipalities in Switzerland:
1. Wollerau SZ: 26,209 CHF
2. Freienbach SZ: 26,519 CHF
3. *Feusisberg SZ: 26,519 CHF*
4. Rüte AI: 27,531 CHF
5. Appenzell AI: 27,815 CHF
Source: Statistisches Bundesamt
[https://www.atlas.bfs.admin.ch]



Share of the ten best taxpayers in tax revenues. Source: Handeslzeitung [https://www.handelszeitung.ch/panorama/schindellegi-vom-bauerndorf-zum-mekka-der-superreichen]



Property tax for a married couple, non-dominational, CHF 100,000,000 assets. Source: Handeslzeitung [https://www.handelszeitung.ch/panorama/schindellegi-vom-bauerndorf-zum-mekka-der-superreichen]



The top ten taxpayers in the municipality pay the same amount as 1700 residents in tax revenues. Source: Handeslzeitung [https://www.handelszeitung.ch/panorama/schindellegi-vom-bauerndorf-zum-mekka-der-superreichen]

Comparison of Income of Individuals and Communities



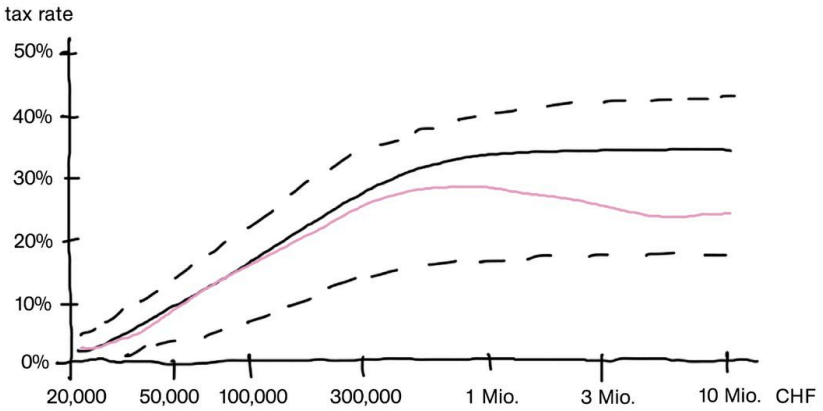
Highest average income per natural person:
1. Bedretto TI: 965,084 CHF
2. Vaux-sur-Morges VD: 887,931 CHF
3. Mies VD: 479,805 CHF
4. *Feusisberg SZ: 300,137 CHF*
5. Wollerau SZ: 298,091 CHF
Source: Statistisches Bundesamt
[https://www.atlas.bfs.admin.ch]



The richest municipalities in Switzerland:
1. Coinsins VD
2. Vaux-sur-Morges VD
3. Cadempino TI
4. Zug ZG
5. Saint-Prex VD
6. Wollerau SZ
7. *Feusisberg SZ*
8. Tolochenaz VD
9. Freienbach SZ
10. Chéserex VD
Source: Statistisches Bundesamt
[https://www.atlas.bfs.admin.ch]

Tax Progression and Degression

Since taxpayers choose their place of residence themselves, it is possible that so-called tax evaders concentrate in one canton or municipality. The municipalities can thus finance their expenditures despite ever lower tax rates. In our actually progressive tax system, this concentration of persons even causes the average tax rate for an unmarried couple without children to decrease from an income of one million (degression). A household with an income of three million francs pays proportionally less tax than a household with an income of half a million. This is despite the fact that the law requires taxes to be progressive in all cantons and municipalities.



Highest and lowest average tax rate, in between the effective tax rate in pink. Source: NZZ [https://www.nzz.ch/wirtschaft/erfolgreicher-steuerfoederalismus-dank-leitplanken-ld.1065675]

Despite the low tax rates, the municipality can generate a high income. Tax competition creates financial inequality among the cantons and municipalities. To alleviate this, a financial equalisation fund was introduced, but it is not substantial. In addition, it is not in the interest of a municipality to pay there, rather the money is reinvested locally if possible or taxes are further reduced so that not too much is left over. Who can really benefit from the low taxes and the local investments is now the question.

Cui Bono? Dependance and Displacement



It sounds like a dream to live in the commune of Feusisberg benefitting from local investments by its wealthy residents: children may enjoy a public education in small classes in a newly built school building, all parking spaces are free, and local clubs are financially secured. However, these benefits are only available to those who can afford a home in one of the two villages. A move to low-tax Feusisberg is not affordable for people with medium or low income, and existing communities with low or medium income are potentially displaced. This spatial effect of gentrification is familiar from cities; in the case of Schindellegi and Feusisberg we might call it “tax haven gentrification.”



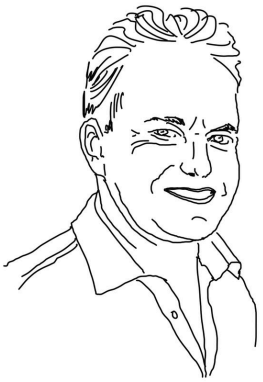
"*Feusisberg is a sleeping village, it doesn't even have a post office. Schindellegi, however, has more to offer. But people shop on the road anyway.*"



"*The only person I know who works at Kühne+Nagel is the cleaning lady.*"



"*I only work here in Feusisberg.*"



"*Considering how much the community has grown now, we should actually have 50 more customers every day. But that is not the case.*"

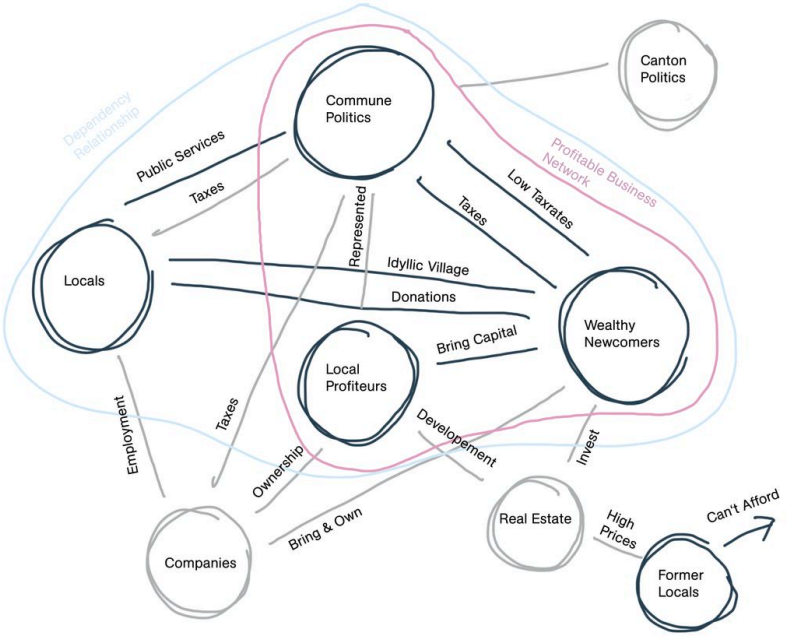


"*I have lived in Feusisberg for 20 years. My children cannot move back because it is too expensive.*"



"*In my view, Schindellegi doesn't really have any village life at all. It's a cluster of rich people who all want to be for themselves and don't want village life at all.*"

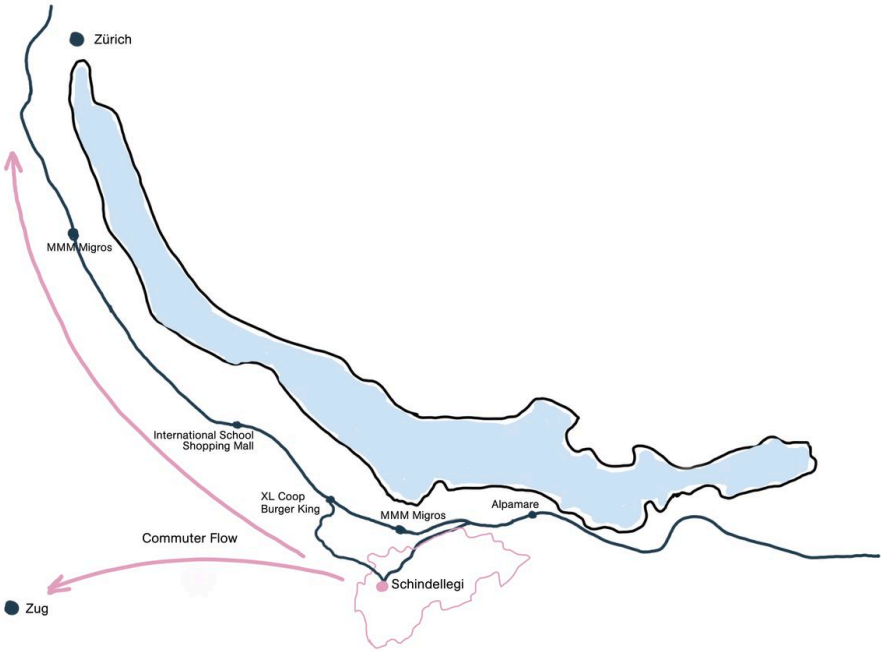
In the end, it is mostly the residents of Feusisberg who benefit from the billions that are in Feusisberg; all those who do not live there benefit less or not at all. In addition, as interviews with local inhabitants have revealed, not everyone who lives in Feusisberg profits the same way. And although donations are made to clubs and village shops to maintain the village life and its idyll appearance, it also creates financial dependencies.



Profit and dependency relationships of different actors.

Commuters and Consumption

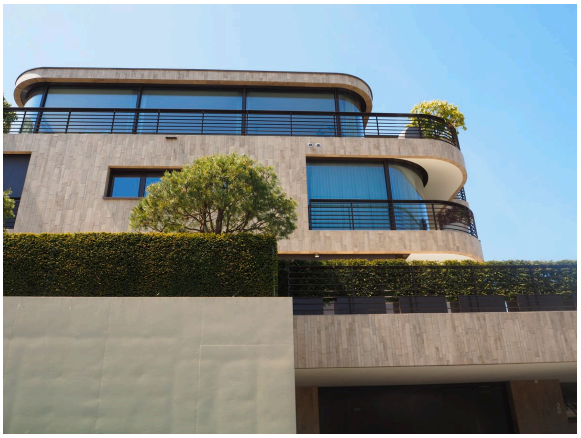
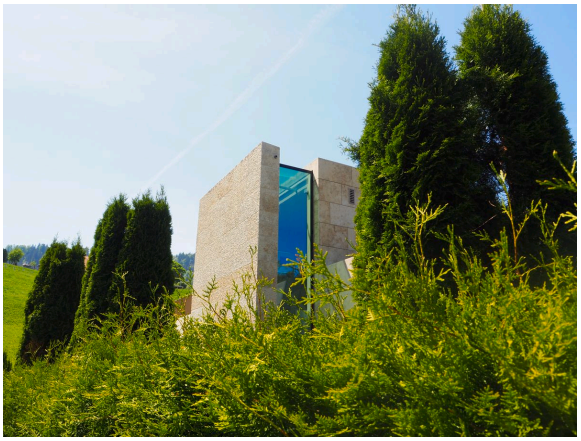
As in most villages and agglomeration communities, a large part of the population commutes to larger cities for work. In Feusisberg, too, 70 % commute. On the motorway route to Zurich there are numerous shopping opportunities in large shopping centres just off the exits. Shop owners in Feusisberg have reported that this makes inhabitants shop locally less.



Source: Google Maps [https://www.google.ch/maps]

Real Estate Prices

For people with medium or low income, it does not add up to move to low-tax Feusisberg and still pay higher real estate costs. But it does for people with a certain income and assets, which is why most of the newcomers are wealthy people and people who have family there cannot move back. This circumstance is controlled by the housing supply. If you want to find a flat in the village today, you will be shown a 1.5 room flat for 1800 CHF or a 3.5 room flat for 4500 CHF. The municipality is among the least financially attractive 23 % in Switzerland. Even with the prices per square metre it can compete with the Lake Zurich coast. Together with Wollerau the municipality has the highest land prices in Canton Schwyz.

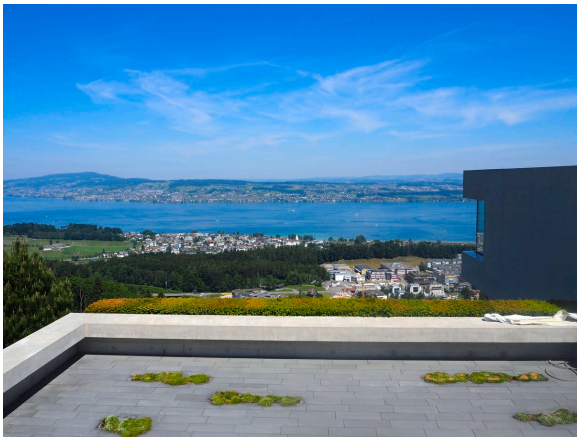




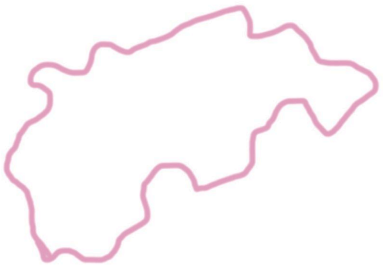




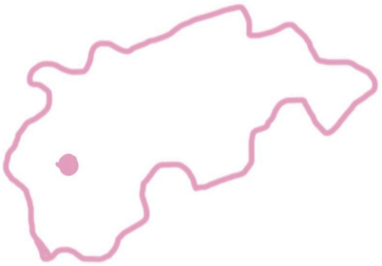


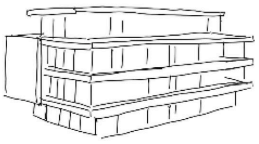










2605 total flats in Feusisberg [https://www.sz.ch/public/upload/assets/49407/Zahlenspiegel_20_V3_Internet.pdf?fp=1]

This property:
4,490 CHF rent/3.5 rooms/113 m^2

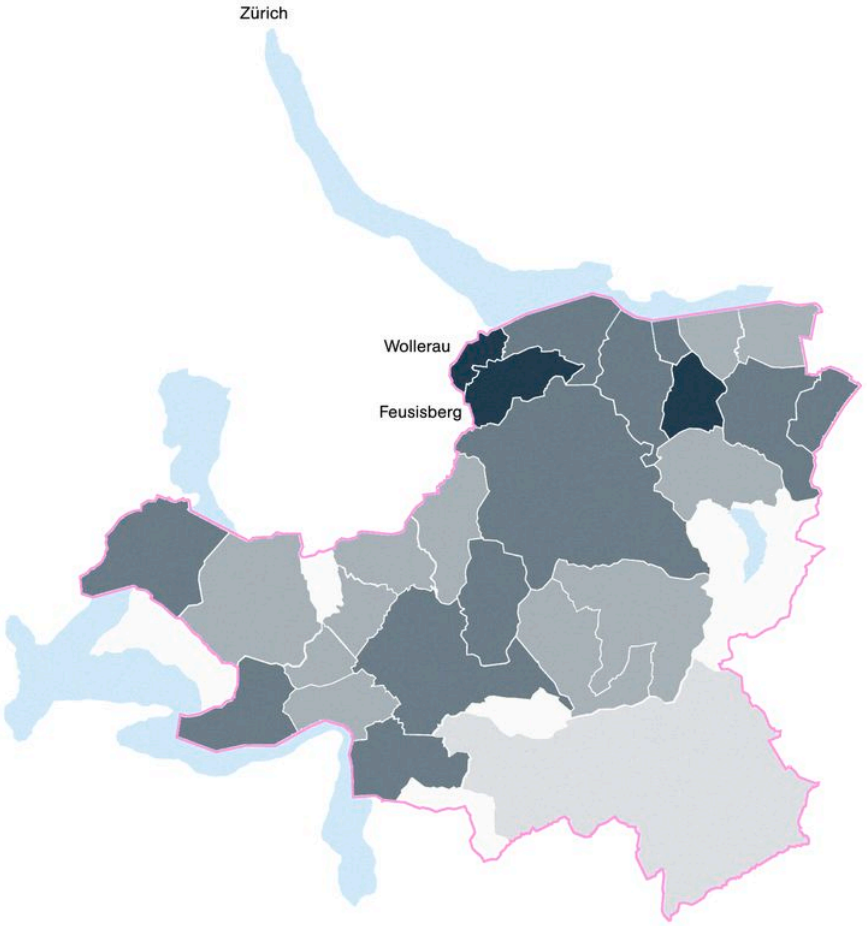
129 flats managed by Späni Immobilien AG [https://www.spaeni-immo.ch/portfolio/] in Schindellegi

Wohn- und Geschäftshaus Neuhof 10–14
not specified/3.5 rooms/105.3 m^2



26 newly developed flats by freihof immo ag [http://www.freihof-immo-ag.ch/] in Schindellegi

Freihofmatte
3,080 CHF/3.5 rooms/97m^2



Average real estate square metre prices in the Canton of Schwyz. Source: Realadvisor [https://realadvisor.ch/de/immobilienpreise-pro-m2/kanton-schwyz]

above 5,760 CHF

under 13,690 CHF

Public Education

In Schindellegi, 90% of the children go to public school in a newly built school house in small classes consisting of a maximum of twelve children. The problem many children per classes and insufficient support does not exist in Schindellegi. In the canton of Zurich, only two communes have such small classes. Also, all parking spaces in the municipality are completely free.



The process of tax haven gentrification

In one of the richest communities in Switzerland, there are still people who are not entirely satisfied with their situation, and it is mainly those on lower incomes. In addition, the high property prices and low taxes have the effect of attracting specifically wealthy people. Such a clustering can be observed throughout Switzerland, and if the process progresses, socio-economic segregation will be intensified. Public services are much more pronounced in such places, which is problematic because it creates a state-induced inequality of opportunity.
If we spin the effects of tax haven gentrification further, we move into a dystopian society where basic requirements of a democracy are not met. Where people are even spatially separated by socio-economic status, dependent and not given the same opportunities. All these processes are very real and we are moving into this dystopia, which, if we think globally, is not far away.

Power to the People:
Towards Territorial Equity



Broadening the perspective from Feusisberg to the cantons, to Switzerland and worldwide, the same processes also take place on a very large scale, which points to a systemic origin. Switzerland is in international comparison again “the Feusisberg”, a cluster of the rich. The size of these processes can be paralysing, however, there are also opportunities on a smaller scale. The municipality has the luxury of having de facto enough money to fulfil every wish of the population. Instead of of creating a paradise for the superrich, one could create a paradise for all.

The decentralised system of fiscal federalism is particularly advantageous for responding more precisely to local needs. If this system is to be maintained and the same quality of public services is to be provided everywhere, those with the highest incomes would have to distribute themselves more spatially, which, however, is in itself contrary to the competitive system. Unifying the system would have the advantage of creating more equal conditions, but it would be less possible to react in a specific way. Trends point in this direction, at least at the corporate level, as the OECD prescribes a global corporate tax rate of 15%.

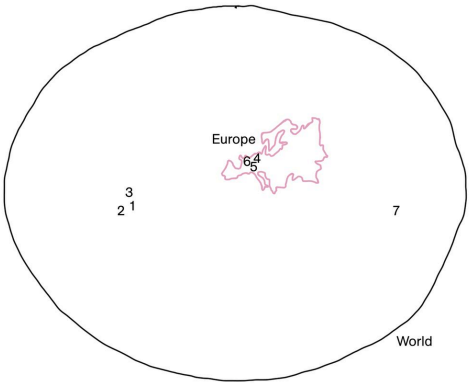
No matter how one tries to find solutions, the scale of these territorial inequalities is much larger, namely global. If you look at Switzerland in comparison to Europe or even the whole world, it is “the Feusisberg”, a collection of rich people with their low taxes. The 99% in Feusisberg are still the 1% globally. The fact that tax haven gentrification exists even within Switzerland, the fourth richest country in the world, shows that it has a systemic root. Guard rails and restrictions only fight the symptoms instead of going deeper. It is the easier and more comfortable way, because the state’s dependence on wealthy taxpayers puts it under pressure to adapt the system to them.



The richest municipalities in Switzerland:
1. Coinsins VD
2. Vaux-sur-Morges VD
3. Cadempino TI
4. Zug ZG
5. Saint-Prex VD
6. Wollerau SZ
7. *Feusisberg SZ*
Source: Statistisches Bundesamt
[https://www.atlas.bfs.admin.ch]

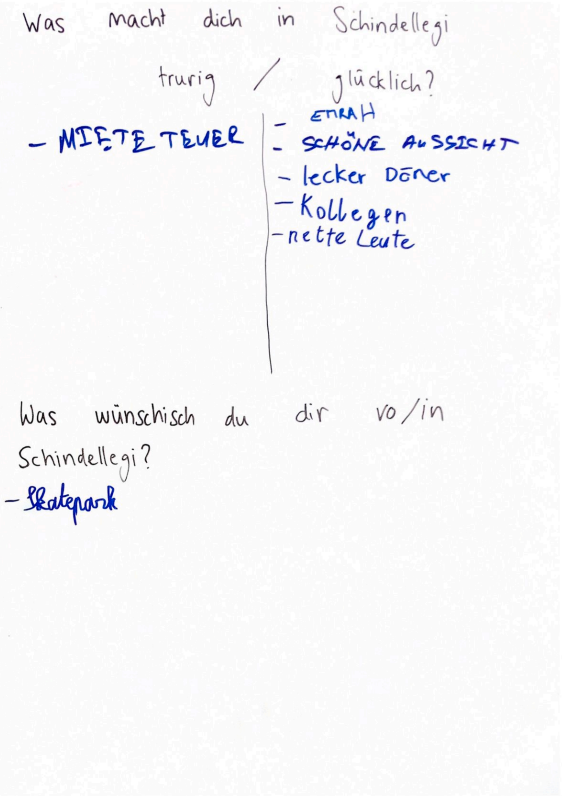


Worlds richest countries:
1. Monaco
2. Liechtenstein
3. Luxembourg
4. *Switzerland*
5. Macao
6. Ireland
7. Norway
Source: Worldpopulationreview
[https://worldpopulationreview.com/country-rankings/richest-countries-in-the-world]

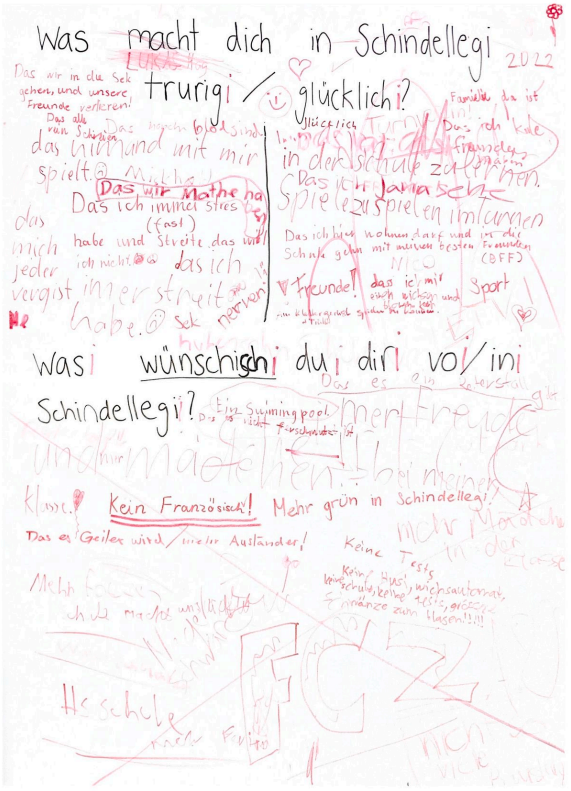


Top tax haven countries:
1. British Virgin Islands
2. Cayman Islands
3. Bermuda
4. Netherlands
5. *Switzerland*
6. Luxembourg
7. Hong Kong
Source: Worldpopulationreview [https://worldpopulationreview.com/country-rankings/tax-haven-countries]

The dimension of this process, it can unfortunately seem too overwhelming to make any effort to change. Nevertheless, improvement methods should also be thought of on a small scale, because if they work there, they can also work on a larger scale. Therefore, Feusisberg can certainly be kept as a case study of tax haven gentrification within the Swiss tax network. If there is enough money somewhere, it is in Feusisberg. The luxury of having de facto infinite resources could mean the fulfilment of every wish the population has. Instead of creating a paradise for the superrich one could create a paradise for all, especially those who are most in need of state support. Ultimately, it is a question of priorities and distribution.
Activism and empowerment can be effective, as well as bottom-up initiatives. The inhabitants of Feusisberg were asked to engage in a non formal survey about what aspects of Feusisberg make them happy or sad. It was also evaluated if there is anything they would wish for that does not yet exist. The questions deliberately did not focus on topics or possible answers, but remained open.



Sign posted at Etzel kebab



Sign posted at Maihof School

The participants are grateful for the social contacts in the village and the view; children value their friends, the school and sports facilities. Improvement points were mentioned that the research already suspected, such as high rents and more diversity. Children also wanted more greenery, no pollution, fewer building sites and a secondary school so that they don't have to go to Pfäffikon after finishing primary school.

By naming and drawing attention to the process of tax haven gentrification on both small and large scales, we encourage making unheard voices heard and giving power back to the people as a method of pursuing territorial equity.


AFFORDABLE HOUSING!
I WANT A SKATE PARK
STOP DISPLACEMENT
MORE ETHNIC DIVERSI
POWER TO THE PEOPLE
STOP CONSTRUCTION
WE WANT TERRITORIAL EQUITY
WE WANT A SECONDARY SCHOOL SO WE CAN STAY HERE!
WHAT DO YOU WISH IN OR FROM SCHINDELLEGI / FEUSISBERG ?
I LOVE HOME
AFFORDABLE LIVING!
NO HOMEWORK
SECONDARY SCHOOL
BETTER BUSCONNECTION
PLAYGROUND
LIVING WITH MY FAMILY
IT MAKES ME HAPPY TO GO TO SCHOOL HERE
NO FRENCH CLASSES
MORE ETHNIC DIVERSITY!
MEHR GRÜN IN SCHINDELLEGI

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