Deloitte.

Together makes progress



Our Financial Contribution to Society

Deloitte's Tax Transparency Report

November 2026

Introduction

Message from René Hintermann (Chief Tax Officer)

In FY26, tax transparency remains central to how we explain our contribution to Switzerland in light of our motto: Make an Impact that Matters – for our clients, our people and our community. Taxes help fund the public services and infrastructure on which businesses and communities rely. In FY26, Deloitte Switzerland bore CHF 66.5 million in taxes and collected CHF 171 million on behalf of others, totalling CHF 237.5 million in tax administered.

For Deloitte Switzerland, this means explaining both the taxes we bear and those we collect on behalf of the authorities. It also means maintaining sound governance, complying with applicable tax rules and engaging openly with tax authorities. This report brings those responsibilities together in a clear account of our approach.

The regulatory landscape

The global minimum tax has moved from implementation to its first reporting cycle. Switzerland introduced its domestic top-up tax in 2024 and the Income Inclusion Rule in 2025. For in-scope groups with a calendar-year 2024 reporting period, the first Swiss domestic top-up tax return was due on 30 June 2026.

Additionally, geopolitical uncertainty and changing trade relationships add to the complexity businesses face.

Public tax reporting in practice

Public Country-by-Country Reporting (CbCR) is becoming an increasingly important element of corporate tax transparency. The EU and Australia have introduced mandatory public CbCR requirements for qualifying multinational groups, with initial reporting obligations applying from 2025 and July 2024, respectively. While both regimes aim to enhance transparency, differences in scope and disclosure requirements call for careful assessment.

Although Switzerland has not introduced a general mandatory public CbCR regime, Swiss-headquartered multinational groups may nevertheless be affected by requirements in other jurisdictions. Businesses should therefore assess their reporting obligations and ensure consistency across their tax disclosures.

Although Deloitte Switzerland is not subject to these mandatory public CbCR requirements, we voluntarily disclose our tax contribution through this Tax Transparency Report. By doing so, we aim to lead by example, demonstrating how meaningful tax transparency can help build trust and highlight the broader contribution businesses make to society.

Our wider responsibilities

Our tax approach forms part of our commitment to responsible business. Deloitte has committed to reaching net-zero greenhouse gas (GHG) emissions across its value chain by FY2040. This involves reducing the environmental impact of its operations - including emissions from travel, technology and buildings - and engaging suppliers and the wider ecosystem. EcoVadis recognised Deloitte Switzerland's sustainability performance with a Platinum medal, placing us among the top one percent of assessed companies worldwide.

We also continue to develop future tax leaders through initiatives such as the Deloitte Next Generation Tax Director program or Next Generation CFO/CIO Academy. Our responsibility extends beyond our own tax affairs. Through responsible advice, we help clients understand their obligations and navigate increasingly complex tax rules. As AI changes tax work, future leaders need strong technical knowledge and ethical judgement, including the skills to assess and challenge technology-assisted analysis.

Deloitte's Tax Transparency Report

This report presents aggregated tax information for Deloitte AG and Deloitte Consulting AG, together referred to as "Deloitte Switzerland", for FY26. It sets out our tax governance and distinguishes the taxes we bear from those we collect on behalf of others.

René Hintermann
Chief Tax Officer



Tax policy, risk management and governance

Deloitte Switzerland is part of the global Deloitte network and as such follows, aligns and reports with guidelines issued by Deloitte Global and Deloitte EMEA. In this context, every Deloitte member firm geography adheres to international and local tax rules. Deloitte's tax policy is rooted in compliance with relevant tax legislation, regulations, local practice and international tax standards. The principles that guide our tax policy are detailed below.



Commitment to compliance

We comply with the letter and the spirit of the law. To ensure we meet our obligations on a complete and timely basis, we have adopted processes to file all applicable tax returns or filings and to pay taxes due. Further, we comply in all material aspects with relevant tax laws, rules and regulations.



Supporting responsible taxpayer engagement

We make a significant contribution to the Swiss tax authorities each year, including a regular exchange on general feedback from both sides. Further, we provide our clients with responsible tax solutions as they navigate business decisions and address compliance and transparency matters. Our people are also active in the training and exams of the next certified tax experts.



Responsible attitude towards our tax affairs

We have no wholly owned or controlled entities in the Deloitte Switzerland structure with an effective tax rate of 10% or less, and have no entity incorporated or established in any of the EU "blacklist/non-cooperative" jurisdictions. Further, we do not adopt positions on tax returns, filings, or otherwise, if those positions create a material risk or jeopardise our good standing with tax authorities. We continue to require the Deloitte partners to certify annually that their personal returns have been filed and taxes due paid on a timely basis.



Approach and engagement with Swiss Tax authorities

We engage with the Swiss Tax authorities in good faith and on a timely basis. We provide tax authorities with the information required transparently and within the mandated timeline. As a member of economiesuisse, EXPERTsuisse, the Swiss Bankers Association (SBA), the Asset Management Association Switzerland, the Swiss-American and British-Swiss chambers of commerce, we collaborate closely with these organisations, contributing to advance the public tax discourse.



Cross-border activities

With respect to the cross-border employee remote working or telecommuting, we have effective guidelines, processes and procedures in place to identify cross-border travel or working arrangements and have consulted with the local Deloitte Chief Tax Officer (CTxO) or the CTxO's designee as to our obligations in the country in respect of such travel or working arrangements. Additionally, we comply with the filings recommended by the local Deloitte member firm in respect of cross-border compliance, including any applicable VAT filings and payroll taxes / social security contributions.



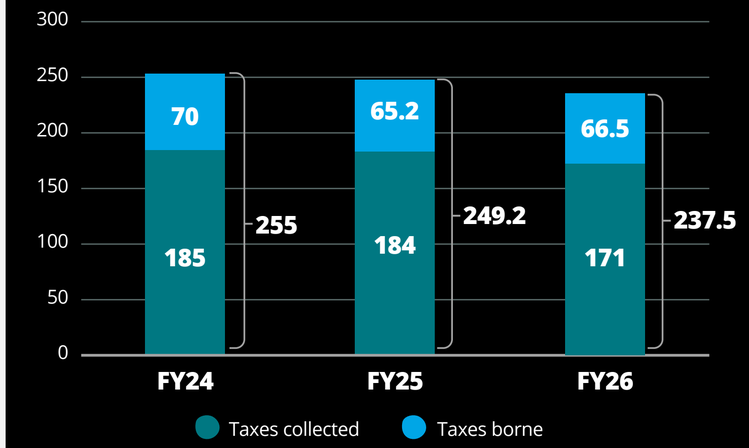
Tax policy ownership and oversight

To ensure adequate oversight, we have appointed a qualified CTxO responsible for our own tax compliance. On an annual basis, our CEO and our CTxO certify to the EMEA member firm CTxO our compliance with Deloitte policies which is then also included in our global confirmation.

A comparison of taxes borne and taxes collected

Our goal at Deloitte is to create value for both our clients and our people. The data outlined below illustrates that our most significant financial contribution pertains to taxes we incur in the areas of employment, pension and social security. Additionally, for employees who are not Swiss citizens or C-permit holders, we manage the collection of employment taxes on behalf of the tax authorities. Deloitte's commitment to social responsibility extends beyond our core operations. In addition to the taxes shown below, Deloitte actively contributes to society through fair compensation packages. We estimate the additional federal, cantonal and communal tax contribution by Deloitte employees that are not taxed at source to be approximately **CHF 57.5 million in FY26**.[1]

Total tax administered by Deloitte in Switzerland (CHF million)

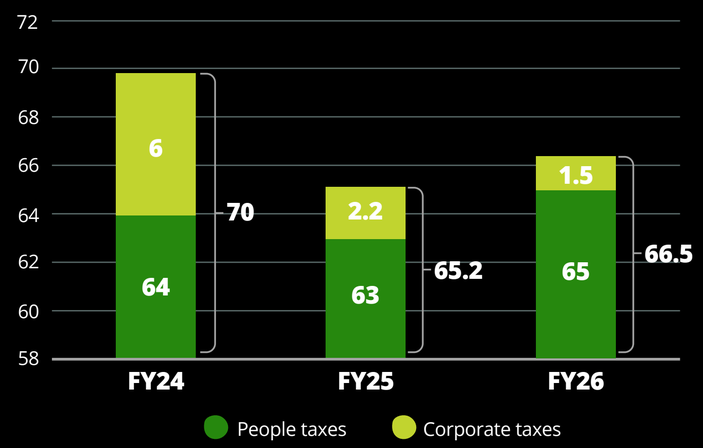


Total tax administered refers to the sum of taxes borne and taxes collected.

Taxes collected refers to the total amount of taxes that a company collects from third parties on behalf of the government or tax authorities and remits to the appropriate authorities. These taxes do not influence Deloitte's financial results however Deloitte bears the administrative cost and risk of calculation error. These taxes include VAT, payroll source taxes, employee borne pension and social security contributions.

Taxes borne refers to the taxes Deloitte is directly responsible for, and which impact the after-tax profit, including corporate income taxes, other sales taxes, capital taxes, employer-paid pension and social security contributions, and other taxes that constitute costs to the company.

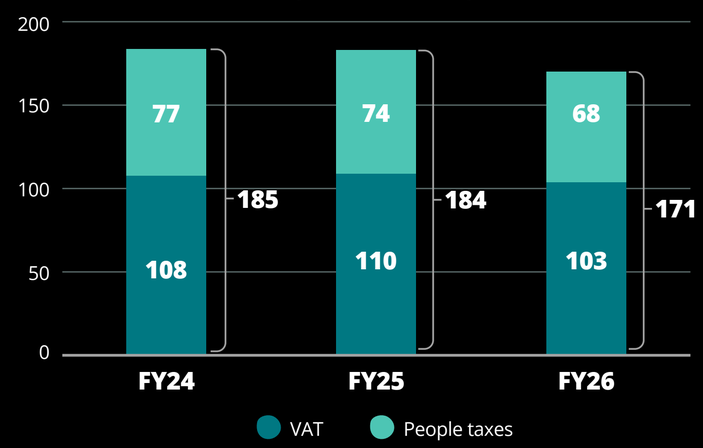
Taxes borne by Deloitte in Switzerland (CHF million)



People taxes borne refers to taxes borne by Deloitte in relation to employment (i.e., taxes at source), pension and social security contributions.[2]

Corporate taxes refers to the taxes borne by Deloitte in Switzerland and levied at the federal, cantonal or communal level on profit and capital. These include corporate income tax paid on a cash basis, i.e., the amount of income tax paid during the relevant financial year.

Taxes collected by Deloitte in Switzerland on behalf of others (CHF million)



VAT refers to VAT charged on and collected by Deloitte on the sale of goods and services to their client and paid to the relevant tax authorities.

People taxes collected refers to taxes collected by Deloitte in relation to employment, and social security contributions including withholding tax levied on income paid to certain Deloitte employees. These figures do not include the taxes that Deloitte's employees pay in Switzerland and other countries of domicile.

[1] In providing this tax estimation we have only considered income taxes (e.g., wealth tax is not included). Further, the numbers presented are approximated and do not differentiate based on marital status, or religion nor do they consider any applicable tax deductions.
[2] Stamp tax duties amounted to CHF 101K.

Deloitte.

Together makes progress

Deloitte AG is a shareholder in Deloitte EMEA BV (EMEA), which is a member firm of Deloitte Touche Tohmatsu Limited (DTTL). Deloitte EMEA and DTTL do not provide services to clients. Services may be provided by the EMEA shareholders or their affiliates, which are separate and independent legal entities. Please see www.deloitte.com/ch/about to learn more about our global network of member firms.

This communication contains general information only, and none of Deloitte EMEA (EMEA), its shareholders and affiliates is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties, or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of EMEA, the EMEA shareholders, their respective affiliates, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. EMEA, the EMEA shareholders and their respective affiliates are legally separate and independent entities.

Deloitte AG is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).

© 2026. For information, contact Deloitte AG.