

Philanthropy

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Many of the wealthy families of Zug support charitable causes, and the canton hosts a number of charitable foundations. Charitable foundations that pursue public or charitable purposes are exempt from cantonal and federal taxes on their income and wealth. Within the limits of the law, donations to them are deductible for the donors.¹ The supervision of foundations whose activities are limited to the canton lies with the cantonal or intercantonal supervisory authority. Foundations with a national or international purpose are supervised by the Federal Supervisory Authority for Foundations.²

The Geneva volume describes the philanthropy of Geneva, which has deep roots in the history of the city and a close connection with the international organisations. The philanthropy of Zug is younger and more closely tied to the families and companies of the canton. Focused on education, culture, health and development cooperation, it includes foundations established by entrepreneurs who made their fortunes in the commodity trade and in the industries of the canton.

1 Notes

1. Art. 56 lit. g DBG (exemption of legal entities pursuing public or charitable purposes for the profit exclusively and irrevocably dedicated to them) and Art. 33a DBG (deduction of voluntary contributions of at least CHF 100 up to 20 per cent of income after the deductions of Art. 26–33), text via swissrights.ch. The parallel cantonal provision, Art. 23 para. 1 lit. f StHG, was not consulted. ↩

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2. Zentralschweizer BVG- und Stiftungsaufsicht, zbsa.ch: public-law institution of the concordat cantons Lucerne, Uri, Schwyz, Obwalden, Nidwalden and Zug, seated in Lucerne, supervising pension institutions and classical foundations. Federal Department of Home Affairs, edi.admin.ch: the Federal Supervisory Authority for Foundations supervises classical foundations active throughout Switzerland or internationally. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

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