

# Cantonal Overview of the R&D Super-Deduction

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R&D Super-Deduction According to Art. 25a StHG	
Cantons	Max. Additional Deduction
AG	50%
AI	50%
AR	50%
BE	50%
BL	20%
BS	n/a
FR	50%
GE	50%
GL	n/a
GR	50%
JU	50%
LU	n/a
NE	50%
NW	0% (in 2021)
OW	50%
SG	40%
SH	25% (in effect as of 2025)
SO	50%
SZ	50%
TG	30%
TI	50%
UR	n/a
VD	50%
VS	50%
ZG	50%
ZH	50%

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