New Rules
for redistributing CO_2 Tax
(from 2025)

Starting in 2025, new rules will govern how the CO_2 tax is redistributed to companies. These changes aim to better target beneficiaries, improve alignment with climate commitments, and simplify payroll management for compensation funds.

Key changes

1. **New Calculation Basis**
   - Redistribution will no longer be based on AVS payroll.
   - It will now be calculated on **AC1 payroll** (unemployment insurance), capped at CHF 148,200 per employee per year.

2. **Exclusion of Exempt Companies**
   - Companies that receive a **CO_2 tax exemption** due to a commitment to reduce emissions **will no longer be eligible for redistribution**.

3. **Partial Exemption**
   - If only part of a company (e.g. certain sites) is exempt, redistribution will apply only to the payroll of non-exempt sites.

4. **Stricter Reporting Requirements**
   - In cases of partial exemption, employers **must report the payroll of non-exempt sites separately.**
   - Failure to report on time → **entire payroll is excluded**.

5. **New Timeline**
   - **2025**: no redistribution.
   - **2026**: cumulative payment (redistributions for 2025 + 2026), based on 2024 AC1 payroll
   - **From 2027**: return to normal annual redistribution.

For exemption requests, please refer to the additional information on the Federal Office for the Environment (OFEN) website :
https://www.bafu.admin.ch/bafu/fr/home/themes/climat/info-specialistes/mesures-reduction/co2-abgabe.html