

Material metadata

Article citation

Galli, A., Hizli, L., Koeniger, W., Rosenblatt-Wisch, R. Consumption and saving patterns in Switzerland: new evidence based on administrative tax data. *Swiss Journal of Economics and Statistics* 162, 11 (2026). <https://doi.org/10.1186/s41937-026-00154-z>

Link to publication

<https://doi.org/10.1186/s41937-026-00154-z>

Replication material citation

Replication material for: Galli, A., Hizli, L., Koeniger, W., Rosenblatt-Wisch, R. Consumption and saving patterns in Switzerland: new evidence based on administrative tax data. FORS.

<https://doi.org/10.25597/r38x-dj52>

Link to replication material

<https://doi.org/10.25597/r38x-dj52>

Authors and their affiliation

Galli, Alain
Swiss National Bank

Hizli, Louisa
University of St.Gallen, Switzerland

Koeniger, Winfried
University of St.Gallen, Switzerland

Rosenblatt-Wisch, Rina
Swiss National Bank

Keywords

- Consumption
- Income
- Wealth
- Tax data
- Saving rate
- Consumption insurance
- Switzerland

Geolocation

Switzerland

Article abstract

We use administrative data on income and wealth of taxpayers in the canton of Bern to impute consumption based on the budget constraint. We validate the imputed consumption and use the panel data on consumption, income and wealth to provide stylized facts on consumption and saving patterns in Switzerland for the period 2002-2022. We document a large drop of the saving rate in the first ten years after retirement and show that 75% of permanent income shocks and 40% of transitory income shocks transmit to total consumption expenditures.

Materials description

The replication package reproduces the results presented in the paper and is organised into five subfolders: 00_data, 01_code, 02_figures, 03_apc, 04_covid_robustness. The readme README describes the content of the replication_package_GHCR and contains instructions to replicators.

Source of data

Provided in the readme: README.

Software information

R 4.4.1 on RStudio 2025.09.1+401; Stata 19.0

Remarks

none

Publication date

01.10.2026

License:

☒ CC BY-NC-ND – Attribution – NonCommercial – NoDerivatives 4.0 International

The CC-by-nc-nd license is more restrictive. It only allows to download the material and share it in its entirety without any modification, adaptation or translation. Any use for commercial purposes is excluded. Moreover, it is mandatory to indicate the sources. For more information on this license, please visit <https://creativecommons.org/licenses/by-nc-nd/4.0/>

