

Instructions for completing the form entitled « Declaration for the collection of taxation at source »

General remarks

This form must be completed and handed to your employer at the start of the year to allow correct collection of taxation at source. It must also be handed to him within one week of an event which results in a change of your tax code (for example, marriage, birth of a child, separation, divorce, start of activity or cessation of activity by the spouse) or whenever you take up a post with a new employer.

If you apply for a tax code other than code A, you must attach to this form supporting documents concerning your civil status and responsibility for minor children (family record book, birth certificate, etc.). These documents must be provided only in case of a change of personal circumstances and should not be produced every year.

Please note that if you fail to complete this form accurately or if you do not produce adequate supporting documents, taxation will be levied on the basis of Scale A (single person).

Conditions for dependent children

Only minor children with no gainful activity or whose annual income does not exceed CHF 15'303.- are dependent children of whom your employer can take account.

The rules linked to age and majority are based on the situation as at 31 December of each relevant tax year. It follows that a child is regarded as an adult for the whole year in which he/she reaches his/her majority and must not be taken into account as a dependent for that period. To obtain recognition of the dependence of an adult child, you must submit an application to the Cantonal Tax Administration within the statutory time limits (normally 31 March 2020), under the conditions specified in the « Directives concernant l'imposition à la source »).

Time limit for making claims

A taxpayer who contests the amount of the taxation at source levied on him/her may submit a written claim to the Cantonal Tax Administration stating his/her reasons. This must be done within the statutory time limits, normally 31 March 2020 (see « Directives concernant l'imposition à la source »).

Part-time activities

If the taxpayer works part time for a single employer, the employer must deduct tax at source without annualised compensation for the rate.

However, if the taxpayer carries on several part-time activities (or receives, in addition to his/her income from his/her activity, income earned in compensation), whether in Switzerland or abroad, the employer must deduct taxation at source at the rate applicable to an income corresponding to an activity carried on at 100%.

Spouse of an international civil servant

a) The **B** scale taking into account any dependents must be applied by your employer if your spouse works for one of the organisations listed below under their usual abbreviation (the official name of the organisation appears in the « Guidelines for taxation at source »):

ACICI - ACWL - ADB - AELE - AID - AIEA - ALIPH - AMGI - BAD - BID - BIE - CCD - CE - CEDH - CERN - CIJ - CIRDI - EUROFIMA - FAD - FAO (OAA) - FCPB - FIDA - FMI - IBRD - OACI - OCDE - OIM - OIML - OIT - OMC - OMI - OMM - OMPI - OMS - ONU (including agencies and programs such as UNICEF and UNHCR) - ONUDI - SFI - SII - UIP - UIT - UNESCO - UPOV - UPU

b) However, the **C** scale taking into account any dependents must be applied by your employer if your spouse works for one of the organisations listed below under their usual abbreviation (the official name of the organisation appears in the « Guidelines for taxation at source »):

ACI - AEE - AMA - ATT - BERD - BRI - CEI - CEPM - CS - ESA - ESO - EUMETSAT - EURO-CONTROL - EUTELSAT - FISCR - GAVI - GCERF - GFATM - IATA - INMARSAT - INTELSAT - ISO - OEB - OIPC - OSCE - OTIF - SITA - UICN

For detailed instructions, refer to « Guidelines for taxation at source »
(« Directives concernant l'imposition à la source »), valid from 1 January 2019.