

## Declaration for the collection of taxation at source

**Please hand to your employer**

The Internet version of this form, available at the address [ge.ch/lc/iso-13](http://ge.ch/lc/iso-13), contains a guided data entry procedure and determines whether an adjusted collection scale is applicable.

### Identification of the employee

Surname  Forename

Address

N° AVS13                     Date of birth

Year(s) of birth of child (ren) aged under 18 at 31 December 2020

Living in a free union  yes  no

Carries on an activity 100%  yes  no

Receives income <sup>①</sup> from a single employer (in Switzerland or abroad)  yes  no

Spouse receives income <sup>①</sup> in Switzerland or abroad  yes  no

If yes: in Geneva  in another canton in Switzerland  abroad

### Determine your family situation and mark a cross in the appropriate box

Single, divorced, widow(er), separated legally or de facto, no dependent children.

Living in a free union (partners), with children from the current union or without children <sup>②</sup>

Separated legally or de facto, with dependent minor child(ren) in alternate custody <sup>②</sup>

**Scale**    **A0**

Single, divorced, widow(er), separated legally or de facto, living « alone with minor child(ren) » (single parent family)

Living in a free union (unmarried cohabitation) with minor dependent children from a previous union

No. of minor dependent children	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
<b>Scale</b>	<b>H1</b>	<b>H2</b>	<b>H3</b>	<b>H4</b>	<b>H5</b>

Married taxpayer <sup>③</sup> whose spouse **has no income** <sup>①</sup> in Switzerland or abroad

Married taxpayer <sup>③</sup> whose spouse is an international civil servant, working for a organisation **listed under point a)** overleaf.

No. of minor dependent children	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
<b>Scale</b>	<b>B0</b>	<b>B1</b>	<b>B2</b>	<b>B3</b>	<b>B4</b>	<b>B5</b>

Married taxpayer <sup>③</sup> whose spouse **has an income** <sup>①</sup> in Switzerland or abroad

Married taxpayer <sup>③</sup> whose spouse is an international civil servant, working for a organisation **listed under point b)** overleaf.

No. of minor dependent children	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
<b>Scale</b>	<b>C0</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>

<sup>①</sup> **Income to be taken into account:**

- Income from an employed or self-employed gainful activity
- Income earned in compensation (unemployment, illness, maternity, accident, etc.)



<sup>②</sup> If a claim is made within the statutory time limits (normally 31 March 2021) under the conditions specified in the « Directives concernant l'imposition à la source », the Cantonal Tax Administration (AFC) determines whether the « H married with dependent family members » scale can be granted to one of the parents/partners.

<sup>③</sup> Married or « registered partners » within the meaning of the Federal Law of 18 June 2004 on registered partnerships between persons of the same sex. Please note that individuals with a signed civil partnership contract do not enter this category.

### Employee's signature

By signing, the employee certifies that the information provided above are accurate and commits to immediately inform his/her employer of all changes related to his/her personal status (marriage, birth, separation, start of activity or cessation of activity by the spouse, etc.)

Signature

Date

**This declaration must be handed to your employer**

## 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 15 303 francs 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 2021), 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 2021 (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 - EUROCONTROL - 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 2020.