

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 14 days 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 **A0**, you must attach to this form supporting documents concerning your civil status and responsibility for minor children (family record book, birth certificate, etc.).

Please note that if you fail to complete this form accurately or if you do not produce adequate supporting documents, tax will be deducted, by default, based on Scale **A0** (single person).

Conditions for dependent children

Only minor children with no gainful activity or whose annual income does not exceed 15'557 francs are dependent children of whom your employer can take account.

The rules linked to the age and majority are based on the status at the end of the month prior to the date of the tax at source levy. Therefore, a child is of legal age (18 years old) from the month following the time the age of majority has been reached and the expense must no longer be considered by the employer. This expense however can be solicited the following year through the tax at source service by means of a tax at source rectification request (cf. form « DRIS/TOU »), subject to meeting the conditions.

Part-time activities

If the taxpayer works part-time for one and the same employer, the employer must deduct tax at source without extrapolating compensation for the rate.

On the other hand, if the taxpayer has more than one part-time activity (or receives income acquired in compensation on top of the part-time activity), both in Switzerland and abroad, each of the employers must levy tax at the rate based on the overall income (all activities combined). In the assumption that the taxpayer does not provide this overall activity rate, the employer must then deduct tax amount based on the rate corresponding to an income extrapolated 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 further information related to taxation at source, we invite you to consult the web page which is found at the following address: <https://www.ge.ch/impot-source>