

Help in filling out the "DRIS/TOU" form

What is the purpose of this form? It allows, for the income of the year 2021:

- the request for rectification of the withholding tax
- the request or announcement for subsequent ordinary taxation (TOU)

Please note: the completion of this form is not mandatory.

If you do not wish to have your withholding tax adjusted nor request a subsequent ordinary tax assessment for 2021 income, do not return this form "DRIS / TOU".

- However, it remains possible for the Cantonal Tax Administration (AFC) to adjust your withholding tax.

If you wish to correct the amount of the tax deducted at source by your employer during the year 2021, you must use the corresponding e-démarches or return this original "DRIS / TOU" form completed, dated and signed by March 31, 2022 at the latest (as evidenced by the postmark). No applications submitted after this date will be accepted.

- The copy of the attestation-quittance or salary certificate **must** be attached to the application, together with all the required supporting documents. These documents must be submitted only once if they attest to a change in personal situation, and every year in other cases. In the rest of this document, they are indicated by this pictogram:



Description of the document to be submitted

- The application can be made by means of the nominative paper form "DRIS / TOU" or online via e- démarches more information, consult www.ge/c/imp-rectif. Applying online via e-démarches speeds up the processing of application and provides instant proof of submission.
- **Income from foreign sources is not taxable in Switzerland** but can be taken into account in determining the rate. Therefore, such income has to be mentioned and justified.
- Amounts must be stated in **Swiss francs**, rounded down to the nearest franc (without centimes), except for tax made abroad (euros).

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Personal data

Civil status

Enter the number (1 to 7) corresponding to your marital status on December 31, 2021 or the date on which you ceased your activity in Geneva.

If you are living in a common-law relationship (cohabitation) or are in a civil partnership in France, choose civil status N°1 (single).



Marriage certificate, separation or divorce decree, etc.

Change of marital status during the year

Living in a common-law relationship

Check "Yes" if you are cohabiting or living in a civil union in France. Otherwise, check "No".

Personal data of taxpayer and spouse

The spouse's data should only be filled in if :

- you are married or in a registered partnership (only one form is sent per tax household).
- you are living in a common-law relationship with the mother/father of at least one of your children (each partner must complete the form sent to him/her by name).

The **AHV13 number** is shown on your insurance card as 756.XXXX.XXXX.XX.

100% employment rate (taxpayer and spouse)

Check "Yes" only if you were 100% active throughout 2021.

In 2021, did you receive income from a single employer in Switzerland or abroad?

- Check "Yes" if you had only one employer or insurer (unemployment benefits, illness, accident, etc.) in 2021 (whether in Switzerland or abroad).
- Check "No" if you have had more than one (even if only part of the year).

Spouse's income

Indicate whether or not your spouse has received any income. This may be income from dependent or independent gainful employment or income acquired as compensation (unemployment, illness, maternity, accident, etc.).

If yes, please specify the place of work (multiple answers possible).

Family allowances received by the household in 2021

Specify whether you received family allowances (or birth benefits) in Switzerland or abroad (tick both boxes if, for example, you received allowances in France and a differential in Switzerland).

Please indicate only the amount of the allowances received in Switzerland.

If you are living in a common-law relationship, only the partner who receives child benefit for the couple's child should tick the appropriate box and indicate the amount received on his or her own form. The other partner does not write anything on his or her form (unless he or she also receives child benefit for a child from a previous relationship).

Current addresses

Please include your current address, your employer's address, and a daytime telephone number where you can be reached.

Children's data

Mention all your dependent children under 25 years of age on December 31, 2021 (born after December 31, 1996), specifying for each one:

- Their last name, first name and date of birth
- Their gross annual income (in francs, without cents)
- Their situation (school pupil, student, apprentice, employee or other).

For taxpayers who are married, in a registered partnership or living common-law, check :

- "Child of the couple" if the child is from your current couple
- "the taxpayer's child" if it is your child from a previous relationship
- You can also use the word "spouse" if it is your spouse's child from a previous relationship.

For taxpayers living alone (single parent family), check :

- "of the taxpayer".

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Activity income 2021 (dependent/self-employed or acquired in compensation)

All worldwide income received by the tax household must be declared, whether it is income from an activity (dependent or independent) or income acquired as compensation (unemployment, illness, maternity, accident, etc.). The amount of Swiss family and birth allowances must be included in the gross Swiss income.

The activity income to be declared is that acquired during the taxpayer's period of tax liability and, if applicable, that of his spouse.

Indicate, separately and per person, all gross annual income in 2021 (or net income if self-employed), specifying whether it was earned in Geneva, in another Swiss canton or abroad.

Income earned abroad must be stated in euros (€). For income in foreign currencies that is not in euros, please mention it in point 5 under "Comment(s)" of the form.

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Withholding tax adjustment or subsequent ordinary taxation (TOU)

The procedures for requesting a withholding tax adjustment and for requesting a TOU are **alternative: you must choose between one or the other procedure**. Thus, **if you tick items in both columns or leave all items blank, your request will not be processed**.

Your choice will depend on your status (resident in Switzerland or resident abroad) as well as the reason(s) for your request as described below.

Please note: the corrections that are possible via a request for rectification of the tax at source (such as an error in the base/scale/rate or the inclusion of adult children) can also be obtained within the framework of a TOU.

The mechanism of the subsequent ordinary taxation (TOU), introduced by the revision of the withholding tax law, is as follows:

- Throughout the year, the taxpayer is subject to tax at source: his employer deducts a tax at source from his wages each month
- At the beginning of the following year, the taxpayer completes a tax return and is subject to so-called "ordinary" taxation (hence the name "subsequent ordinary taxation"), based on all the income received (by himself and his spouse, if any) and applicable deductions.

The withholding tax will be deducted from the final tax due according to the tax return.

Adjustment of tax at source

You are requesting an adjustment to the withholding tax that was withheld by your employer in 2021 for the following reason(s):

Resident in Switzerland / Resident abroad (including cross-border commuters)

Check the desired correction(s) and attach the requested supporting documents.

➤ Correction of taxable income reported by the employer

Report any errors in the amount charged by your employer and attach supporting documentation.

➤ Coverage of the spouse's actual income in Switzerland or abroad (scale C)

The amount of the spouse's income taken into account in the calculation of the C collection scale is fictitious.

The AFC will therefore proceed with the rectification based on the 2021 income that he has actually realized (in Switzerland or abroad).



- Proof of gross income (before social security deductions) if the spouse works as an employee (or has a compensatory income such as unemployment, health insurance, maternity insurance, accident insurance, etc.).
- Proof of net income if the spouse is self-employed.

For more information, please visit our website www.ge.ch/c/imp-justco

➤ Correction of the tax scale and/or tax rate applied by the employer

Report any errors in the tax scale and/or tax rate applied by the employer when deducting tax at source.



- Official proof of marital status (marriage, registered partnership, separation, divorce, dissolution of registered partnership) in the event of a scale correction.
- Wage certificate(s) in case of tax rate adjustment.

➤ Dependence on minor children (not taken into account by the employer and/or parents living in a common-law relationship)

Check the box if you have at least one minor child in your care (full or alternating custody) or in your spouse's care and your respective employers have not taken this into account in the scale applied.



- Family status card or family record book.

In the case of parents living in a common-law relationship (cohabitation, French PACS), the AFC determines whether the H scale can be granted to one of the parents.

The costs of children born to the couple will be shared between the cohabitants.



- Family status sheet or copy of the family record book.
- Name and surname of the child's father/mother as well as all proof of gross income earned in Switzerland and abroad.
- Official judgment granting you custody of the child if you do not live with the other parent but with a third person.

➤ Dependent children of legal age who are students

Check the box if you or your spouse have at least one adult child.

If you are separated or divorced, please indicate if support is paid by the other parent for your child.

A child over the age of majority is a family expense as long as you provide for his or her maintenance:

- If he/she is an apprentice with an apprenticeship contract or a student regularly enrolled in a secondary or higher education institution during the year 2021, and
- If he or she is under 25 years of age, and
- If his assets on December 31, 2021 do not exceed CHF 88,776 and if his income does not exceed CHF 15,557 (full burden) or CHF 23,335 (half burden).



- Family status sheet or copy of the family record book.
- School certificate(s) for the year 2021.
- Proof of the child's gross income or, if applicable, a declaration of non-profitable activity.

➤ Alternating custody of child(ren)

In the case of separated or divorced taxpayers with minor dependent children in alternating custody, the AFC determines whether the H scale can be granted to one of the parents.



- Family status sheet or copy of the family record book.
- Name and surname of the child's father/mother as well as all proof of gross income earned in Switzerland and abroad.
- Official judgment awarding you custody of the child.

➤ Other

Any request for rectification for a reason other than those mentioned above must be duly motivated in point 5 "Observation(s)", with supporting documents.

Please note: All tax deductions that are not included in the usual withholding tax scales (in particular deductions for 3rd pillar A contributions, 2nd pillar purchases, alimony payments, childcare costs or training costs) can now only be obtained by means of a TOU, if the conditions for requesting one are actually met, and no longer by means of a withholding tax adjustment.

Resident in Switzerland (only)

- Declaration of other 2021 income not subject to tax at source (up to a total of CHF 3,000 per year). List all your 2021 income that is not subject to tax at source (e.g., alimony payments, housing allowances or securities proceeds) and join all supporting documents. For practical reasons, taxpayers whose annual income not subject to tax at source does not exceed CHF 3,000 are not required to pay the TOU. However, they must declare the income concerned by using the DRIS / TOU form.

If your untaxed income exceeds a total of CHF 3,000 per year, see the column on the right for the TOU.

Subsequent ordinary taxation (TOU)

You are requesting to file a tax return for future regular taxation in 2021 for one of the following reasons:

Resident in Switzerland

Check the reason(s) for your request:

➤ You are reporting a case of compulsory ordinary subsequent taxation

A TOU is **mandatory** if at least one of the following conditions is met:

- Your gross income subject to withholding tax exceeds CHF 120,000 per year. In the case of a married couple, at least one of the spouses must have an income of more than CHF 120,000.
- You receive income of more than CHF 3,000 per year that is not subject to withholding tax (alimony, self-employed income, income from assets, housing benefits, income from land or the rental value of a property, etc.)
- You have taxable assets, i.e. your total assets exceed, on December 31, 2021: CHF 83,398 for a single, widowed, separated or divorced person; CHF 166,797 for spouses living in a joint household and single, widowed, separated or divorced taxpayers who maintain an independent household with their minor child(ren) considered as family dependents; taking into account CHF 41,699 for each additional family dependent.

- You are requesting a subsequent ordinary tax assessment (case of TOU on request) because you wish to claim additional deductions (e.g. 3rd pillar A, purchase of 2nd pillar, alimony paid, etc.).

Whatever the reason, **the TOU regime will continue to apply to you in the following years until the end of your tax liability at source** (even if you no longer meet the conditions for a TOU or no longer wish to benefit from it). Each year you will receive a tax return from the AFC which you must complete and return, without having to submit a new application using the "DRIS / TOU" form.

Even after a subsequent first ordinary tax assessment, your employer will continue to deduct withholding tax from your wages as long as the conditions for withholding tax liability remain.

Resident abroad (including border residents)

Check the box if:

- You request a subsequent ordinary tax assessment because you wish to claim additional deductions (e.g. 3rd Pillar A, 2nd pillar purchase, alimony paid, etc.).

Please note that this application can only be made if **at least 90% of your worldwide gross income (including the income of your spouse, if any) is taxable in Switzerland (quasi-resident status)**. In order to verify whether the 90% threshold is met, it is necessary to determine all of your (and any spouse's) worldwide gross income and then identify the portion of that income that is taxable in Switzerland, according to the international attribution rules. 2021 form for determining quasi-resident status is available at www.ge.ch/c/imp-lifoqr. It will allow you to determine whether the threshold is met.

The TOU application must be submitted **each year** by using the "DRIS / TOU" form, provided that the above conditions are met for the tax year in question. If the application is accepted, you will receive a tax return from the AFC acknowledging receipt of your TOU application, which you must complete and return for the year in question.

For more information: www.ge.ch/c/imp-tou

CAUTION:

Once filed, the TOU application, whether made by a resident of Switzerland or abroad, cannot be withdrawn under any circumstances, even if the result of the taxation is ultimately unfavourable.

4 Current bank details for a possible tax refund

We will not be able to issue a tax refund unless we have your bank or postal details.

5 Observation(s)

Report here:

- The information that you could not indicate in the previous points due to lack of space (data from your other employers in case of multiple activities, data from the 6th dependent child and more, income from activities in foreign currencies that are not in euros (€), etc.).
- Any other information that you consider useful to bring to the attention of the cantonal tax authorities.

6 Finalization

It is essential that you send in your application before March 31, 2022, even if you are missing certain documents (mention the missing documents and return them as soon as possible) and regardless of the date on which your employer submits the certificate.

If you choose the paper version, do not forget to date and sign the document.

Any other questions? Check out the withholding tax guidelines at www.ge.ch/c/imp-lsdir