

# Help in filling out the «DRIS/TOU»

What is the purpose of this form ? It allows to perform, for the income of the year 2022 :

- the request for rectification of the withholding tax (DRIS), or
- 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 and you do not have income subject to tax at source nor any taxable wealth**, do not return the DRIS/TOU form.

- 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 2022**, you must use the corresponding e-démarches ([www.ge.ch/c/imp-ed](http://www.ge.ch/c/imp-ed)) or return the 2 original DRIS/TOU paper forms duly completed, dated and signed **by March 31, 2023** (as evidence by the postmark). No applications submitted after this date will be accepted. Applying online via e-démarches speeds up the processing of the application and provides instant proof of submission.

- 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 supporting document to be submitted

- **Income from foreign sources is not taxable in Switzerland** but can be taken into account in determining the tax rate. Therefore, such income has to be mentioned and justified.
- Amounts must be stated **in Swiss francs**, rounded down to the nearest franc (without cents), except for those made abroad (euros).

The procedures of request for rectification of the withholding tax (DRIS) and the request/announcement for subsequent ordinary taxation (TOU) are **alternative: you must choose between one or the other of the procedure. Thus, if you tick any fields in both columns or if you leave all the fields blank, your request will not be processed.**

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

Note: possible corrections via DRIS (as for example an error in the basis of assessment/scales/tax rates or the consideration of dependant children) can also be obtained within the framework of a TOU.

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

- Throughout the year, the taxpayer is subject to withholding tax: his employer deducts the withholding tax each month from his wages.
- At the beginning of the following year, he completes a tax return and is subject to so-called «ordinary» taxation (hence the name of subsequent ordinary taxation), on the basis of all the income received (by himself and/or his spouse) and applicable deductions.

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

## 1 Personal data

### Civil status

Choose the No. (1 to 7) that describes your civil status at December 31, 2020, or at the end date of your tax liability (end date of working activity in Geneva).

If you are living in a common-law relationship (concubines) or have PACS status in France, you should choose Civil Status No. 1 «Single».

### Change of civil status during the year



- ▶ Marriage certificate, marriage annulment or divorce, etc.

### Living in a common-law relationship

Tick «Yes» if you are living in unmarried cohabitation or have PACS status in France. Otherwise, tick «No».

### Personal data of taxpayer and spouse

Data of spouse must be provided only by:

- ▶ married couples or registered partnerships (only one form should be sent per taxable household).
- ▶ taxpayers living in a common-law relationship with the mother/father of at least one of their children (each taxpayer must complete the form sent to him/her).

The **AVS13** No. appears on your insurance card in the format 756.XXXX.XXXX.XX .

#### 100% working activity rate (taxpayer)

Tick «Yes» only if you have been engaged in a working activity at the rate of 100% throughout 2022.

#### Number of employers (taxpayer and spouse)

- ▶ Tick «Yes» if you had only one employer or insurer (for unemployment, sickness, accident benefits, etc.) in 2022 (whether in Switzerland or abroad).
- ▶ Tick «No» if you had more than one (even part of the year).

#### Student (taxpayer)

Tick «Yes» if, in 2022, you were considered to be a student duly enrolled in an educational establishment or an apprentice under an apprenticeship contract. Otherwise, tick «No».

#### Income of the spouse

Specify whether your spouse received an income (from employed or self-employed working activities or income earned in compensation such as unemployment, illness, maternity, accident, etc.) or not.

If «Yes», specify the place (multiple answers are possible).

### Family allowances received by the household in 2022

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

Specify only the amount of family allowances received in Switzerland.

If you are living in a common-law relationship, only the partner who received family allowances for the child of the couple must tick the appropriate box and state the amount received on his/her own form.

The other partner should not report any income on his/her own form (unless he/she also receives family allowances for a child from a previous union).

## 2 TOU – Request/announcement of subsequent ordinary taxation

You are requesting to file a tax return for a regular taxation in 2022 for one of the following reasons:

### Your reside in Switzerland

Please check the reason of 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 or equals to CHF 120,000 per year. In the case of a married couple, at least one of the spouses must have an income that is equal or exceeds CHF 120,000.

- You receive incomes that are equal or exceed CHF 3,000 per year that are not subject to withholding tax (alimony, accessories income, income from assets, housing benefits, land income or the rental value of a property, etc.)
  - You have taxable wealth, if your total asset exceeds on December 31, 2022: 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 dependent/s; 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, childcare fees, 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 if you 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.

### You reside abroad (so-called «Quasi-résident»)

Check the box if:

- You request a subsequent ordinary tax assessment because you wish to claim additional deductions (e.g. 3rd pillar A, purchase of 2nd pillar, alimony paid, childcare fees, 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. To determine the quasi-resident status, the 2022 form is available at [www.ge.ch/c/imp-lifoqr](http://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 concerned tax year. Thus, 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](http://www.ge.ch/c/imp-tou)



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

## 3 DRIS – Request for rectification of the withholding tax

You are requesting an adjustment to the withholding tax that was deducted by your employer in 2022 for the following reason(s):

### Your reside in Switzerland or abroad

Check the desired correction/s and attach the requested supporting documents as indicated at point 8 «Supporting documents» of the present form.

- Correction of tax rate  
Report any error in the tax scale or tax rate applied by the employer for the purpose of Withholding Tax.
- Taking into account of spouse's real income in Switzerland or abroad (Tax Scale C)  
The amount of the income of the spouse taken into account when calculating Tax Scale C is theoretical. The administration will therefore proceed with rectification based on the income actually earned in 2022 by the spouse (in Switzerland or abroad).



- Supporting documents for gross income (before social contributions) must be submitted, if the spouse is an employee (or has income earned in compensation, such as unemployment, health insurance, maternity insurance, accident insurance benefits, etc.).
- Supporting documents for net income must be submitted if the spouse is self-employed.

For more information, see our website [www.ge.ch/c/imp-justco](http://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.

➤ Dependent child/children (parents living in a common-law relationship)

Tick the box if at least one minor child is in your care (full custody or alternating custody) or in the care of your spouse and has not been taken into account by one of your respective employers in the tax scale applied.



- Civil Status Family Certificate or copy of the Family Book.

Dependent child/children (parents living in a common-law relationship).

The administration will determine whether Tax Scale H may be granted to one of the parents.

Maintenance costs of any children born to the couple will be shared by the unmarried cohabitants.



- Civil Status Family Certificate or copy of the Family Book.
- Full name of the father/mother of the child as well as all required supporting documents concerning the child's gross income in Switzerland and abroad.
- Official Judgment granting custody of the child to you if you are not living with the other parent but with a third party.

➤ Dependent over aged children who are students

A child at the age of majority is considered a dependent child as long as you provide for his/her maintenance, that he/she is attending school (under an apprenticeship contract or a regularly enrolled student in an educational institution for secondary or higher education) and that as of the December 31, 2022 :

- she is an apprentice or a student, and
- she is under 25 years of age inclusive, and
- her income does not exceed 15,303 francs (full maintenance) or 22,955 francs (half maintenance), and
- her personal wealth does not exceed 87,330 francs.



- Civil Status Family Certificate or copy of the Family Book.
- Certificate(s) of Schooling of Higher Education in 2022.
- Proof of the child's gross income or, where appropriate, a declaration that the child is not engaged in any lucrative working activity.

➤ Dependent child/children (parents living in a common-law relationship)

The administration will determine whether Tax Scale H may be granted to one of the parents.

Maintenance costs of any children born to the couple will be shared by the unmarried cohabitants.



- Civil Status Family Certificate or copy of the Family Book.
- Full name of the father/mother of the child as well as all required supporting documents concerning the child's gross income in Switzerland and abroad.
- Official Judgment granting custody of the child to you if you are not living with the other parent but with a third party.



**Any fiscal deduction that is not included in the usual scale of withholding tax (especially the 3rd pillar A payments, 2nd pillar buyouts, alimony payments, childcare fees or training costs) can only be obtained by filing a TOU, if the conditions of their request are fulfilled, and no more via a correction of the withholding tax.**

### You are resident of Switzerland (only)

➤ Report of your 2022 other unsubject income (amount exceeding or equal to CHF 3000 total annually).

Mention all 2022 income that are not taxed at source (especially housing benefits, alimony received) or income on wealth (interests, dividends, etc.) and join the supporting documents. In fact, if the total of your unsubject income is equal or exceeds annually CHF 3000.-, you have to apply for a TOU (at point 2 «TOU» of the present form).

For practical reasons, taxpayers whose annual income not subject to withholding tax does not exceed CHF 3000.- are not obligatorily subject to TOU. They should however mention the said incomes via the DRIS/TOU form.

#### 4 Employment income 2022 (dependent/self-employed or unemployment/illness/maternity/accident allowances, etc...)

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

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

Indicate, separately and per person, all gross annual income in 2022 (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 at point 9 under «Comment(s)» of the form.

#### 5 Current addresses

Please indicate your current address, your employer's address, as well as a mobile phone number where you can be reached during daytime.

#### 6 Dependent children under the age of 25 years old

Mention all your dependent children under 25 years of age by 31.12.2022 (born after 31 december 1997), specifying for each one:

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

**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
- «Taxpayer's» if it is your child from a previous union
- «Spouse's» if it is the child of your spouse from a previous union.

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

- «Taxpayer's».

#### 7 Bank details

We cannot proceed with any tax refund unless we have your bank or post bank details

#### 8 Supporting documents

**Send us your request before March 31, 2023**, even though you miss some supporting documents. Fill in the missing parts and return them as soon as possible, regardless of the date on which your employer submits the so-called «attestation-quittance».

#### 9 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.

#### 10 Finalization

If you choose the paper version, do not forget to date and sign the document to return by March 31, 2023 to the AFC.