

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 (marriage, divorce, birth of a child, spouse's start of employment or cessation of activity, annual gross income of the child exceeding CHF 15'557.-, etc.) 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 dependent children (family record book, birth certificate, etc.). However, you do not have to provide proof of the amount of income and/or wealth of your children under the age of 25 of dependent children. The AFC reserves the right to ask you for such proof at a later date.

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 children under the age of 25 years old without any lucrative activity or whose annual gross income does not exceed CHF 15'557.- and/or whose net taxable wealth does not exceed CHF 88'776.- are considered as dependent children that your employer can take into account. The rules linked to the age are based on the status at the end of the month preceding the date of withholding tax. Thus, a child is no longer considered as a dependent child as from the month following his 25th birthday and your employer does not have to take into account this child. Example: your child is born the 25th of April 1998. Your employer can take into account the dependent child until April 30, 2023, subject to fulfilling the conditions. **As from the 1st of January 2023, it is no more required that your child must be a student or an apprentice to be considered as a dependent child.** If his annual income is between CHF 15'558.- and CHF 23'335.-, half of the charge could be requested the following year at our tax at source service via a request for rectification of withholding tax (cf. «DRIS/TOU» form), subject to fulfilling 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: www.ge.ch/c/imp-iso