

## Declaration for the collection of taxation at source to give to your employer

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

### Identification of the employee

Surname  First name

Address  State/Country

N° AVS13       Date of birth

Date of birth of dependent children under the age of 25 years old <sup>1</sup>

Receives income <sup>2</sup> from a single employer (in Switzerland or abroad) yes  no

If no, what is the overall rate of all your activities combined (both in Switzerland and abroad)

### Determine your family situation and mark a cross in the appropriate box (only one answer possible)

- Single, divorced, widow(er), separated (legally or de facto), no dependent child(ren)
- Living in a common-law relationship (concubines/French Pacs), with child(ren) from the current relationship or without child(ren) <sup>3</sup>
- Separated (legally or de facto) or divorced, with dependent child(ren) in alternate custody <sup>3</sup>

Scale | A0

- Single, divorced, widow(er), separated (legally or de facto), and living alone with dependent child(ren) (single parent family)
- Living in a common-law relationship (concubines/French Pacs) with dependent child(ren) from a previous relationship

|                              |                            |                            |                            |                            |                            |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Number of dependent children | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 | <input type="checkbox"/> 3 | <input type="checkbox"/> 4 | <input type="checkbox"/> 5 |
| Scale                        | H1                         | H2                         | H3                         | H4                         | H5                         |

- Married taxpayer <sup>4</sup> whose spouse **has no income** <sup>2</sup> in Switzerland or abroad
- Married taxpayer <sup>4</sup> whose spouse is a civil servant working for an international organisation to which the scale B applies (see back).

|                              |                            |                            |                            |                            |                            |                            |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Number of 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 |
| Scale                        | B0                         | B1                         | B2                         | B3                         | B4                         | B5                         |

- Married taxpayer <sup>4</sup> whose spouse **has an income** <sup>2</sup> in Switzerland or abroad
- Married taxpayer <sup>4</sup> whose spouse is a civil servant working for an international organisation to which the scale C applies (see back).

|                              |                            |                            |                            |                            |                            |                            |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Number of 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 |
| Scale                        | C0                         | C1                         | C2                         | C3                         | C4                         | C5                         |

<sup>1</sup> Only children under the age of 25 years old whose annual gross income does not exceed CHF 16'346.- and/or whose net taxable wealth does not exceed CHF 93'282.- are considered as dependent children that your employer can take into account until the end of the month of their 25th birthday. If they do not meet these requirements, do not indicate them in this form.

<sup>2</sup> Income to be taken into account:

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

<sup>3</sup> Only the Cantonal Tax Administration (AFC) can determine if the scale « H with dependent family members » can be granted to one of the parents/partners. The taxpayer must therefore file a claim by means of the DRIS/TOU form within the legal deadlines.

<sup>4</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. To note that people who have signed a pact (Civil Solidarity Pact in France) do not fall under this category.



Form submitted on

- at the beginning of the year/activity or
- within 14 days following any change in personal situation

By signing, the employee certifies that the information provided above are accurate and commits to 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, annual gross income of the child exceeding CHF 16'346.-, etc.) within 14 days following the change.

Signature of employee

## Instructions for completing the form entitled « Declaration for the collection of taxation at source »

You will find complete filling assistance, as well as filling examples, in the following address :

[www.ge.ch/c/imp-lsapre](http://www.ge.ch/c/imp-lsapre)

### 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 16'346.-, 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 dependent adult children under the age of 25. 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, the tax is deducted, by default, based on Scale **A0** (single person).

### Conditions for dependent children

**As from January 1, 2023**, the adult children under the age of 25, even though they are not apprentices or students, constitute dependents that your employer can take into account until the end of the month of 25 years, provided that their annual gross income is not greater than CHF 16'346 and their net annual assets do not exceed CHF 93'282.- (2025 figures).

**As from January 1, 2024**, the adult children as from the age of 25 who are apprentices or students during the year 2025, whose gross annual income is not greater than CHF 16'346 and whose net annual assets do not exceed CHF 93'282.-, can be considered as dependent but only on request to the AFC using the DRIS/TOU form to be filed within the legal deadlines (2025 figures). Do not mention them as dependents in this form because they must not be taken into account by your employer in the withholding tax scale.

### Part-time activities

If you work part-time for one and the same employer, the latter must withhold tax without extrapolating the remuneration for the rate. On the other hand, if you carry out several part-time activities (or receive income acquired as compensation in addition to your activity), both in Switzerland and abroad, each of your employers must levy tax at the rate based on corresponding income to your overall activity rate (all activities combined). If you do not communicate this overall activity rate, your employer must then withhold tax according to the income based rate corresponding to income extrapolated to 100%.

### Spouse of an international civil servant

If your spouse works for an international organization, please refer to the lists of organizations mentioned in the «Withholding Tax Guidelines» to determine if it is **scale B** ([www.ge.ch/c/imp-orgbab](http://www.ge.ch/c/imp-orgbab)) or **scale C** ([www.ge.ch/c/imp-orgbac](http://www.ge.ch/c/imp-orgbac)) taking into account possible family expenses which must be applied by your employer.

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](http://www.ge.ch/c/imp-iso)