

Help in filling out the DRIS/TOU

What is the purpose of this form ? It allows to perform, for the income of the year 2025 :

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

Please note that the filing of the DRIS/TOU form is not mandatory

If you do not wish to have your 2025 withholding tax adjusted and/or if you are Swiss resident and you do not have income subject to tax at source, nor any taxable wealth, do not file the DRIS/TOU form.

To file up and to return the DRIS/TOU form, you can :

- Connect to your e-démarches space (www.ge.ch/c/imp-ed). Applying online via e-démarches speeds up the processing of the application and provides instant proof of submission or
- Return the two original pages of the nominative DRIS/TOU form in paper format which you received, unless you subscribed to e-Correspondence fiscale (www.ge.ch/c/e-correspondance). Requests on plain paper are not accepted.

The procedures for requesting rectification of tax at source (DRIS) and for requesting/announcing subsequent ordinary taxation (TOU) are alternatives: you must **absolutely choose between one or the other of the procedures**. Your choice will be one or the other procedure depending on your status (resident in Switzerland or resident abroad), as well as the reason(s) which justifies your request such as described below.

Your request must be submitted with all the copies of the needed supporting documents, indicated by this pictogramme :



➤ Copy of the needed supporting document

The supporting documents can be scanned on e-démarches during your online request or attached to the paper form.

The DRIS/TOU form must be sent to the cantonal tax administration (AFC) **no later than March 31, 2026**. No request filed after this date is accepted. If you are missing supporting documents on this date, send us your request and provide us with the supporting documents as soon as possible.

1 Personal data

Civil status

Choose the No. (1 to 7) that describes your civil status at December 31, 2025, 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 (cohabitation) or have PACS status in France, you should choose civil status No. 1 « Single ».

Living in a common-law relationship

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

Change of civil status during the year

- Please indicate the date of change of your civil status.



➤ Copy of the marriage certificate, copy of the separation or divorce judgment, etc.

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 and spouse)

Check «Yes» only if you have been engaged in a working activity at the rate of 100% throughout 2025.

In 2025, have you received income from a single employer in Switzerland or abroad ?

- Check «Yes» if you only had one employer or insurer (unemployment, sickness, maternity, accident benefits, etc) in 2025 (whether in Switzerland or abroad).
- Check «No» if you have had several (even for only part of the year).

Income of the spouse

Indicate whether or not your spouse received income in 2025. This may be from dependent or self-employed working activities or from income acquired as compensation (unemployment, sickness, maternity, accident benefits, etc.). If «Yes», specify the place of origine of the income (several answers possible).

Family allowances received by the household in 2025

Specify if you received family allowances (or birth allowances) in Switzerland or abroad (check 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).

2 TOU – Request/announcement of subsequent ordinary taxation

You request to file a tax return to be subject to a TOU in 2025 for one of the following reasons :

You are a resident of Switzerland

Check the reason of your request :

You announce a mandatory TOU

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, one of the spouses must have an income of at least CHF 120,000 per year by himself.
- You receive total gross income greater than or equal to CHF 3,000 per year which is not subject to tax at source (alimony received, ancillary income, income from assets, housing allowances, land income or the rental value of a real-estate, subsidies such as those from health insurance, etc.).
- You have taxable wealth, that is to say that your total asset exceeds on December 31, 2025 :
 - CHF 87'632 for a single, widowed, separated or divorced person ;
 - CHF 175'264 for spouses living in a common household and single, widowed, separated or divorced taxpayers who maintain an independent household with their child(ren) considered as family dependents ;
 - taking into account CHF 43'816 for each additional family charge.

You are requesting an optional TOU

- because you wish to claim additional deductions (particularly 3rd pillar A, purchase of 2nd pillar, alimony paid, childcare fees, etc.).
- because you have child/children in alternate custody with an equitable sharing of costs, without payment of an alimony nor maintenance contribution for the child/children.

As of January 1, 2024, parents living separately in two distinguish households, who share equally the care, maintenance and expenses of their children, can benefit from an identical reduction in their tax burden in the form of a partial splitting (divisor 1.8).

This concerns single, divorced, separated parents (legally or de facto), with joint parental authority over children under 25 years old who are considered as family dependents, in equal joint custody, and who share the costs of their children equally, without payment of an alimony nor maintenance contribution.

In 2025, the tax scale applied by your employer did not take your situation into account. It is by filing a TOU request that the partial splitting can be applied.

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 are resident abroad (so-called «quasi-résident»)

Check the box if:

You are requesting an optional TOU

- ▶ because you wish to claim additional deductions (particularly 3rd pillar A, purchase of 2nd pillar, alimony paid, childcare fees, etc.).

This request can only be made **if at least 90% of your worldwide gross incomes (including the incomes of your spouse, if any) are taxable in Switzerland (quasi-resident status)**. In order to verify whether the 90% threshold is met, it is necessary to determine all of your worldwide gross income (and of your spouse's, if any) and then identify the portion of those incomes that are taxable in Switzerland, according to the international attribution rules.

In order to determine the quasi-resident status, the 2025 form is available at www.ge.ch/c/imp-lifoqr. It will allow you to determine whether the threshold is met.

- ▶ because you have child/children in alternate custody with an equitable sharing of costs, without payment of an alimony nor maintenance contribution for the child/children.

As of January 1, 2024, parents living separately in two distinguish households, who share equally the care, maintenance and expenses of their children, can benefit from an identical reduction in their tax burden in the form of a partial splitting (divisor 1.8).

This concerns single, divorced, separated parents (legally or de facto), with joint parental authority over children under 25 years old who are considered as family dependents, in equal joint custody, and who share the costs of their children equally, without payment of an alimony nor maintenance contribution.

In 2025, the tax scale applied by your employer did not take your situation into account. It is by filing a TOU request that the partial splitting can be applied.

The condition of a minimum of 90% of gross worldwide income taxable in Switzerland is not required in this specific situation of non-resident parents meeting the criteria for partial splitting.

The TOU application must be submitted each year by using the DRIS/TOU form. If your request is accepted, you will receive a tax return from the AFC serving as acknowledgment of receipt which you must complete and return within 2 months.

For more information, please visit our website : 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 of the withholding tax that was deducted by your employer in 2025 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 DRIS/TOU form.

Correction of the taxable income declared by your employer

Report any error of the taxable income applied by your employer and attach the copies of the supporting documents.

Taking into account of spouse's real income in Switzerland or abroad (tax scale C)

The amount of the spouse's income taken into account when calculating tax scale C is theoretical, equivalent to yours, but capped at CHF 69'300 for the year 2025.

The AFC will therefore proceed to the correction of your taxation on the basis of the 2025 income actually earned by your spouse (in Switzerland or abroad).



- Copies of proof of gross income (before social deductions) if the spouse works as an employee (or has income acquired as compensation such as unemployment indemnities, sickness benefits, maternity benefits, accident insurance benefits, etc.).
- Copies of proof of net income if the spouse works as a self-employed person.

For more information, see our website www.ge.ch/c/imp-isbarc

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 minor child/ren (not taken into account by the employer and/or parents living in a common-law relationship)

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



- Civil Status Family Certificate or copy of the family book.

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

The expenses of children from the couple will be shared between the partners.



- Civil Status Family Certificate or copy of the family book.
- Full name of the father/of the 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.

Adult child(ren) up to the end of the month of his 25th birthday (not taken into account by the employer and/or parents living in a common-law relationship)

Check the box if at least one adult child up to the end of the month of his 25th birthday is in your care or in your spouse's care.

An adult child constitutes a dependent of the family until the end of the month of his 25th birthday, as long as you provide for his maintenance:

- If his wealth as of December 31, 2025 does not exceed CHF 93'282.-, and
- If he does not receive an annual gross income which exceeds CHF 16'346.- (full charge) or CHF 24'520.- (half charge).

Therefore, he does not need to be an apprentice or student to be considered as dependent.

If you are separated or divorced and:

- No pension is paid: the AFC determines if the H scale + charge(s) can be applied to you.
- If the other parent pays a pension in favor of your child: the AFC determines whether a deduction for caring for a child(ren) can be applied to you. Specify the amount of the pension received.
- If you pay a pension in favor of your child: the AFC determines whether a deduction for caring for a child(ren) can be applied to you. Specify the amount of the pension paid.



- Civil status family certificate or copy of the family book.
- Copies of proof of the gross income of the child(ren) or, where applicable, a certificate of honor drawn up on a plain paper specifying that he is not engaged in gainful activity.
- Copy of the separation agreement or the divorce judgment indicating in particular the provisions relating to pension in favor of your child(ren) activity.


Support for child/children from the age of 25 years old and in training

Check the box if at least one adult child from the age of 25 years old and in training is in your care or in your spouse's care.

As from January 1, 2024, adult children from the age of 25 years old can be considered as family dependant for the parent(s) in charge of his/their maintenance, provided that they meet these three conditions:

- The child is an apprentice with an apprenticeship contract or a student regularly enrolled in a secondary or higher education establishment during the calendar year, and
- The child has a net wealth not exceeding CHF 93'282.-, and
- The child does not earn an annual income exceeding CHF 16'346.- (full charge) or CHF 24'520.- (half charge).


In 2025, the tax scale applied by your employer did not take into account this family charge. It is by filing a DRIS request (or a TOU request if the conditions are met) that this family charge can be applied.

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- Copy of the family civil status or copy of the family record book.
 - Full name of the child's father/mother and copies of all supporting documents for their gross annual income earned both in Switzerland and abroad, or, if applicable, a sworn statement on plain paper specifying that they are not gainfully employed.
 - School certificate for the period.

For more information, please visit our website www.ge.ch/c/imp-crdpi24

Support for child/children in alternate custody

If you are single, divorced or separated, with a child/children in alternate custody and if the criteria of an équally taxation of the parents are not met (partial splitting – divisor 1.8), the tax administration determines if the tax scale H can be applied to one of the parents. The criteria are not met if at least one of the following conditions is not met: joint parental authority over one or more children under 25 years of age who constitute a dependent, with equivalent shared custody, equal sharing of the child's expenses, and no payment of child support or maintenance.

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- 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.

You are only resident of Switzerland

You wish to declare other income which is not subject to withholding tax in 2025 (housing allowances, ancillary income, subsidies such as income from health insurance, alimony received, income from wealth such as interest or dividends, etc.).

- If the total of this gross income reaches or exceeds CHF 3'000.- per year, you have to announce a mandatory TOU at point 2 «TOU – Request/announcement of subsequent ordinary taxation». Do not file the point 3.
- If the total of this gross income is under CHF 3'000.- per year, specify the 2025 concerned income and attach the related supporting documents.

4

Earned incomes in 2025 (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 earned income to be declared is the income acquired during the taxpayer's period of tax liability and, where applicable, the ones of his spouse.

Indicate, separately and per person, all gross annual income in 2025 (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 (EUR). For income in foreign currencies that is not in euros, please mention it at point 9 under «Comment(s)» of the DRIS/TOU form.

5 Current addresses

Please indicate your current address, that of your spouse if it is different from yours and that of your employer, as well as a mobile telephone number where you can be reached during daytime.

6 Dependent child(ren) until the end of the month of the 25th years of age and child/children from the age of 25 years old in training

Mention all your dependent children until the end of the month on their 25th years of age (born after 31 december 1999), as well as child/children from the age of 25 years old and in training 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 in a 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 Current bank details for a potential refund

If our administration already has your bank details, they will be used for the tax refund.

If you would like other bank details to be used or if you have changed your bank details, please indicate them in your e-demarches online account. If you are not registered for e-demarches online services, please indicate them on the back of the bank statement that will be sent to you with your tax assessment.

We cannot proceed with any tax refund if we are not in possession of your postal or bank references. Specify the IBAN number for a Swiss account only. For foreign accounts, please provide us with the complete BIC (SWIFT) account.

8 Supporting documents

It is imperative that you return your request no later than March 31, 2026, even if you are missing certain supporting documents. Mention the missing documents and return them as soon as possible, regardless of the date on which your employer submits the so-called «Attestation-quittance» form.

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 (EUR), 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 form on page 4.

**The DRIS/TOU form where your R number is pre-filled on page 1/4 is coded.
It must not be used by another person, as this could alter your tax file.**