

## 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 C is applicable.

### Identification of the employee

Surname	<input type="text"/>	First name	<input type="text"/>
Address	<input type="text"/>		State/Country <input type="text"/>
N° AVS13	<input type="text" value="7"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date of birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Date of birth of dependent children under the age of 25 years old <sup>1</sup>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Receives income <sup>2</sup> from a single employer (in Switzerland or abroad)	yes <input type="checkbox"/>		no <input type="checkbox"/>
If no, what is the overall rate of all your activities combined (both in Switzerland and abroad)	<input type="text"/>		

**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), without child(ren) or with child(ren) from the current relationship <sup>3</sup>

☐ Separated (legally or de facto) or divorced with dependent child(ren) in alternate custody <sup>3</sup>

☐ Single, divorced, widow(er), separated (legally or de facto), and living alone with dependent child(ren) (single parent family) <sup>5</sup>

☐ Living in a common-law relationship (concubines/French Pacs) with dependent child(ren) from a previous relationship <sup>6</sup>

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
<b>Scale</b>	<b>B 0</b>	<b>B 1</b>	<b>B 2</b>	<b>B 3</b>	<b>B 4</b>	<b>B 5</b>

☐ 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
<b>Scale</b>	<b>C0</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>

**1** Only children under the age of 25 years old whose annual gross income does not exceed CHF 16'391.- and/or whose net taxable wealth does not exceed CHF 93'537.- 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.

② *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.)*

**❶ 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.**

④ *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.*

**5 and 6** To benefit from tax scale H, the taxpayer must have primary (not shared) custody of the minor child(ren). For adult children : no maintenance or alimony payments are due, and their official residence must be with the taxpayer, who is the sole parent providing for their support.

## 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 or wealth of the child exceeding the annual ceilings, etc.) within 14 days following the change.

24.00.00-1552A

Signature of employee

Country	Year	Population (millions)	GDP (billion USD)	GDP per capita (USD)
China	2019	1,400	14,000	10,000
India	2019	1,380	3,000	2,200
USA	2019	330	21,000	64,000
Germany	2019	83	4,000	48,000
Japan	2019	126	5,000	40,000
UK	2019	67	3,000	45,000
France	2019	68	3,000	44,000
Canada	2019	38	1,800	47,000
Brazil	2019	215	1,800	8,400
Russia	2019	146	1,500	10,300
Australia	2019	25	1,300	52,000

## 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 or wealth of the child exceeding the annual ceilings, 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 16'391 and their net annual assets do not exceed CHF 93'537.- (2026 figures).

**As from January 1, 2024**, the adult children as from the age of 25 who are apprentices or students during the year 2026, whose gross annual income is not greater than CHF 16'391 and whose net annual assets do not exceed CHF 93'537.-, can be considered as dependent but only on request to the AFC using the DRIS/TOU form to be filed within the legal deadlines (2026 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 activity (less than 100%) for a single employer, check «yes». Your employer will withhold tax based on your annual income.

However, if you work part-time for several employers (or receive additional compensation income), in Switzerland or abroad, check «no» and indicate the combined tax rate for all your employment. Each of your employers will withhold tax based on an income corresponding to your total employment.

**IMPORTANT:** if you do not indicate a combined tax rate, your employers will withhold tax based on your 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 at the following address:*

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