


Completion Aid for the «Application for Rectification of Withholding Tax» form concerning Income for the Year 2017

If you do not wish to apply for tax rectification, do not return the rectification application form.

- Otherwise, that form must be returned mandatorily, completed, dated and signed, **not later than 31 March 2018** (postmark as proof).
- Taxpayers registered with  **e-demarches** can submit their application directly online (for more information, ge.ch/lc/iso-15)
- **Income from foreign sources is not taxable in Switzerland**, but it may be taken into account for determining the tax rate, which is why you have been asked to report and document any such income.
- All amounts must be stated in **Swiss francs**, rounded off to the nearest franc (without cents), except for those earned abroad (in euro).
- **Supporting documents** must be submitted once only, if they certify a change in personal circumstances, or every year in other cases. In the rest of this document, the required supporting documents will be indicated by the symbol:



➤ Description of the supporting document to be submitted

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Personal data

Civil status

Choose the No. (1 to 7) that describes your civil status at December 31, 2017, or at the end date of your tax liability (end date of working activity in Geneva).

If you are living in a free union (unmarried cohabitation) or have PACS status in France, you should choose Civil Status No. 1 «Single».

Change of civil status during the year



➤ Marriage certificate, divorce judgment, etc.

Living in a free union

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 **free union 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 2017.

Number of employers (taxpayer and spouse)

- Tick «Yes» if you had only one employer or insurer (for unemployment, sickness, accident benefits, etc.) in 2017 (whether in Switzerland or abroad).
- Tick «No» if you had more than one (even part of the year).

Student (taxpayer)

Tick «Yes» if, in 2017, 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) or not.

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

Family allowances received by the household in 2017

Specify if you received family allowances 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 free union, 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).

Current addresses

Please indicate your current private home address and that of your current employer, and a phone number where you can be reached during the day.

Data of children

Report the data for all your children, dependent or not, under 25 years of age inclusive on 31.12.2017 (i.e. those born after December 31, 1992), specifying for each child:

- surname, first name and date of birth
- his/her gross annual income (in CHF)
- his/her present circumstances (schoolchild, student, apprentice/employee/other). Attention: children who interrupt their studies or apprenticeships before 31.12.2017 must not be considered as dependent children.

For taxpayers who are married, in a registered partnership or living in a free union:

- Tick «child of the couple» if the child is from your current union
- Tick «child of taxpayer» if the child is from a previous union
- Tick «child of spouse» if the child is the child of your spouse from a previous union.

For taxpayers living alone (single parent family):

- Tick «child of taxpayer».

Bank details

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

2 Deductions of actual costs 2017

To apply for such deductions, you must complete a tax declaration requesting that certain actual costs be taken into account (travel, health insurance, medical expenses, etc.) instead of the standard deductions already included in the rates for withholding tax.

The sending by AFC of the ordinary tax declaration for completion by you also serves as acknowledgment of receipt of your withholding tax rectification application.

For more information, ge.ch/lc/iso-8.

3 Income from working activity 2017

The total worldwide income per household must be declared, including both income from (employed or self-employed) working activity and income earned in compensation (unemployment, sickness, accident benefits...). State, clearly and by person, the total gross annual income for 2017 (or net annual income in the case of a self-employed working activity), specifying whether that income was earned in Geneva, in another Swiss canton, or abroad.

The amount of Swiss family allowances and birth benefits should be included in the gross income for Switzerland.

4 Wealth 2017 (for residents in Geneva only)

Taxpayers who pay Wealth Tax in the Canton of Geneva are no longer subject to Withholding Tax, but are taxable under the ordinary (tax declaration) procedure.

- Tick «Yes» if you had taxable wealth at December 31, 2017 and attach the «Tax Questionnaire» to your application (for more information ge.ch/lc/iso-18).
- Otherwise tick «No»

5 Withholding Tax 2017 (for residents in Geneva only)

In principle, Withholding Tax (in particular, that levied at source on lottery gains or bank interest) can be recovered.

- State all amounts paid as Withholding Tax during the year and attach all supporting documents.

6 Declaration of other income in 2017 (for residents in Geneva only)

Report any income in 2017 that was not taxed at source (in particular pensions received, housing allowances or earnings on securities) and attach the required supporting documents.

7 Correction of applicable/applied tax rate in 2017

Tick the correction(s) requested and attach the required supporting documents.

Dependent over aged children who are students

An over aged child is considered to be a dependent family member for as long as you provide for his/her maintenance and provided that, at December 31, 2017 :

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

Tick the box if at least one over aged child is in your care (full custody or alternating custody) or in that of your spouse.



- Civil Status Family Certificate or copy of the Family Book.
- Certificate(s) of Schooling of Higher Education at December 31, 2017.
- Proof of the child's gross income or, where appropriate, a declaration that the child is not engaged in any lucrative working activity.

If you are separated (or divorced), specify whether maintenance payments are being made by the other parent in favour of your child.

Dependent minor child/children

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 free union)

AFC 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.

Correction of tax rate

Report any error in the tax scale or tax rate applied by the employer for the purpose of Withholding Tax.



- Pay certificate(s).

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 AFC will therefore proceed with rectification based on the income actually earned in 2017 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, accident insurance benefits, etc.).
- Supporting documents for net income must be submitted if the spouse is self-employed.

For more information, see our website ge.ch/lc/iso-11 .

Correction of tax scale

Report any tax scale error made in relation to Withholding Tax.



- Official proof of civil status (marriage, registered partnership, separation, divorce, dissolution of the registered partnership, birth certificate).

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Additional deductions in 2017 on request of the taxpayer

Within the limits provided by law, you are entitled to claim the following additional deductions :

Contribution to 3rd pillar A insurance

Contributions or payments to 3rd pillar A insurance made during the period when you were a taxpayer in Geneva in 2017 can be deducted up to CHF 6,768.-.



- Official form (Form 21 EDP) certifying the premiums paid during the tax period.
If you were not a taxpayer in Geneva during the entire tax year, proof of payment of the contribution payments made specifying the relevant dates must be submitted.

Redemption of insurance years (2nd pillar)

Payments made in 2017 for the redemption of insurance year(s) of the entry charge can be deducted. Ordinary contributions are not deductible.

Your attention is drawn to the fact that redemptions in capital cannot be made before a period of three years has elapsed. A capital withdrawal made before the expiry of this period will result in the cancellation of the deduction in the event of a tax reminder procedure. (Information No. 3/2011 of 1 July 2011).



- Official form (Form 21 EDP) certifying the amount of redemptions made during the tax period.
- Pay certificate(s).

Maintenance payments

In principle, maintenance payments and contributions to maintenance must be substantiated by an official judgment fixing their amounts.

Report the total maintenance payments made by person (taxpayer and spouse).



- Copy of the judgment fixing the amount of the maintenance payment (to be submitted only the first year or in case of changes).
- Proof of payments. Only bank transfers or money orders will be taken into account (a certificate stating merely that the money has been paid in does not constitute proof of payment).

Child care expenses

Actual documented child care expenses can be accepted up to an amount of CHF 3'992.- per child under 14 years of age and subject to certain conditions.

Only child care fees charged during the working activity or training of the taxpayer are deductible (for example, babysitting fees for an evening out or piano lessons are not allowed).



- Civil Status Family Certificate or copy of the Family Book.
- Invoices and payment receipts.

For cross-border workers: Pajemploi certificate and CAF statement (only the amount charged to you is deductible).

Other claims for deductions

Any other claim for deductions, in particular for costs of training and permanent education, must be duly substantiated with supporting documents.

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Completion

You must imperatively return your application by March 31, 2018, even if some of the supporting documents are missing (state which documents are missing and submit them as soon as possible).

If you opt for the paper version, please do not forget to date and sign the document.