

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

The Internet version of this form, available at the address ge.ch/lc/iso-13, 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 7 5 6	Date of birth
Date(s) of birth of minor child(ren)	
Receives income ① 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), with child(ren) from the current relationship or without child(ren) ②
- Separated (legally or de facto) or divorced, with dependent child(ren) in alternate custody ②
- Single, divorced, widow(er), separated (legally or de facto), and living alone with dependent minor child(ren) (single parent family)
- Living in a common-law relationship (concubines/French Pacs) with dependent minor child(ren) from a previous relationship

Scale | A0

No. of minor 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 ③ whose spouse **has no income** ① in Switzerland or abroad
- Married taxpayer ③ whose spouse is an international civil servant, working for a organisation **listed under point a)** overleaf.

No. of minor 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 ③ whose spouse **has an income** ① in Switzerland or abroad
- Married taxpayer ③ whose spouse is an international civil servant, working for a organisation **listed under point b)** overleaf.

No. of minor 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

① Income to be taken into account:

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



- ② 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 before the 31st of March 2022 by means of the «DRIS/TOU» form.
- ③ 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, etc.) within 14 days following the change.

Signature of employee

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 (for example, marriage, birth of a child, separation, divorce, start of activity or cessation of activity by the spouse) 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 responsibility for minor children (family record book, birth certificate, etc.).

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 minor children with no gainful activity or whose annual income does not exceed 15'557 francs are dependent children of whom your employer can take account.

The rules linked to the age and majority are based on the status at the end of the month prior to the date of the tax at source levy. Therefore, a child is of legal age (18 years old) from the month following the time the age of majority has been reached and the expense must no longer be considered by the employer. This expense however can be solicited the following year through the tax at source service by means of a tax at source rectification request (cf. form « DRIS/TOU »), subject to meeting 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: <https://www.ge.ch/impot-source>