



## ***Tax Information***

Foreign employees are subject to taxation at source. The respective tax rate is deducted monthly from the gross salary. The tax rates are progressive, i.e. they increase according to the gross salary amount. The tariff is based on Canton, marital status and number of children. If a religion is declared then church tax is also included.

### **Tax obligation**

Foreign employees, who are not in possession of a C permit and are not self employed are subject to taxation at source. Tax is deducted from your salary every month. There is no reimbursement after termination of employment.

Foreign employees, who are married to a C permit holder or a Swiss citizen are exempt from taxation at source.

### **Church tax**

People who belong to the following confessions are subject to church tax:  
Roman Catholic, protestant and evangelic.

Entry or exit from any of these churches can be applied for at the church authorities of the place of residence. The church authorities will issue a confirmation which must be submitted to your place of residence in order for the tax rate to be adjusted. Basel church tax are not included into the Tax at source rate, that bill will always come separate.

Employees with an annual salary of above CHF 120'000 must fill out tax return. In this case the monthly deduction for tax at source will be cleared with the ordinary tax bill at the end of the tax year. The definitive Tax calculation is based on the submitted tax return and the resulting assessment.

Advantages:

- Deductions can be made for actual expenses = Travel cost for the first arrival the last departure, moving cost, Rent costs, School fees, additional training cost incl. related travel expenses, Medical expenses (varies on the canton). Please make sure you always keep your receipts.
- Child support/alimony related expenses can be deducted (proof of alimony payments must be submitted)
- Withholding tax on bank interest can be reclaimed (Verrechnungssteuer)
- Municipalities with lower tax rates lead to lower taxes
- Mortgage and percentage for repairs can be deducted

We recommend the following link to calculate your actual tax liability. The tax authorities provide a free online tax calculation for individuals.

### **Canton Zurich:**

[http://www.steueramt.zh.ch/html/steuerberechnung/natuerliche\\_personen.htm/](http://www.steueramt.zh.ch/html/steuerberechnung/natuerliche_personen.htm/)

### **Canton Basel :**

<http://www.steuer.bs.ch/steuernkalkulatoren.htm>

We are very happy to help you with your taxes!

(Completion and submission of normal tax declaration CHF 200.00)