

Country Information: SWITZERLAND

Please note that there are 26 different cantons in Switzerland and therefore there are 26 different tax laws in each canton.

We can currently support the canton Zürich, Thurgau, Zug, Schaffhausen, Aargau, Schwyz, Basel Stadt, Basel Land, Bern, Luzern, St. Gallen, Appenzell Innerrhoden, Appenzell Ausserrhoden, Graubünden, Uri, Nidwalden, Obwalden, Solothurn, Glarus with the assistance of our partner tax advisor in Switzerland and we are constantly seeking additional partners in order to assist our clients from other cantons.

The price of filing a tax return is between 600-900 CHF. Please fill the initial request form for free and discuss your request with the tax specialist who will give you the exact pricing.

Country Information: SWITZERLAND	1
I worked in Switzerland and paid taxes. Do I file a tax return?	3
What taxes are paid in Switzerland?	3
What does a “tax refund” mean?	3
What documents do you need for your tax refund?	3
What is a Lohnausweis?	4
What if you do not have all the necessary documents?	4
How many years back can I file my tax refund?	4
How long does it take to get my tax refund?	4
When is the deadline for filing a tax return?	4
What are the penalties for late tax return filing/tax-paying?	5
Why is your tax calculation different from the actual Tax Office calculation?	5

1. I worked in Switzerland and paid taxes. Do I file a tax return?

Everybody who works abroad and pays income tax should file a tax return. Under certain conditions, you can receive a refund from some of the taxes you (your employer) paid. **We forward the cases for canton Zurich to our tax advisor partner in Switzerland.**

2. What taxes are paid in Switzerland?

- **Federal tax:** personal income tax rates are progressive and the maximum income tax rate is 11.5%
- **Cantonal tax:** this tax differs between cantons and applies to income and wealth.
- **Communal tax:** this tax is different depending on which community you live in. It's applied to income and wealth.
- **Church tax:** this tax differs between cantons and applies to income and wealth

3. What does a “tax refund” mean?

A **refund** means that your employer paid on your behalf more tax than was necessary, and you can get some of it back.

By filing a tax return, you are actually reporting to the Tax Office how much you earned as gross income and how much you paid on taxes while you stayed in Switzerland.

4. What documents do you need for your tax refund?

In order to get your income tax refund as quickly as possible and to apply for the highest amount, you need to have:

- **Lohnausweis**
- **Rental agreement**
- **Employment contract**
- **Travel expenses**
- **Relocation fees**

5. What is a Lohnausweis?

Every employer is obliged to issue a copy of a so-called Lohnausweis to the employees at the beginning of the year. This document is a summary of earnings and deducted taxes by the employer during the tax year. The employers must send the wage statement directly to the cantonal tax administration and the taxpayers only have to enclose their wage statements to the tax return if their employer is outside the canton.

6. What if you do not have all the necessary documents?

Even if you do not have all the documents mentioned above, you can still apply for your tax refund. We offer a “replacement” service - we will contact your former employer/s and will request copies of your earning documents (wage slip) as your agent.

7. How many years back can I file my tax refund?

You can only apply for **1 year back**.

8. How long does it take to get my tax refund?

On average, a tax return **takes approximately 18-24 months** to be processed by the tax offices. This is counted from the time your documents are received by the tax authorities. The actual time may vary on a case by case basis.

9. When is the deadline for filing a tax return?

In most cantons, a tax return has to be filed **on 31th March**, which is three months after the end of the tax period. The majority of cantons allow one deadline extension free of charge. Filing extensions are usually granted until September/November upon request. Married couples mandatorily file a joint Swiss tax return and are assessed together.

10. What are the penalties for late tax return filing/tax-paying?

The tax authorities charge the taxpayer CHF 40.- for each reminder after the deadline and charge a late payment interest of 0.5% per year from the period 01.10. of the respective tax year until the date the final tax bill was prepared by the tax authorities. On late final tax payments, the tax authorities charge a late payment interest of 5% per year.

11. Why is your tax calculation different from the actual Tax Office calculation?

In some cases, a tax official calculates the **tax on your Tax Return higher or lower than the Tax Office shows in the final calculation.**

What are the most frequent causes?

- The Tax Office had different data on your record (your employer reported different data than you have on your Lohnausweis)
- Your employer wrongly paid less/more than he/she was supposed to
- You may have some **debt/overpayment from the previous year**