

Taxes

In Switzerland tax charge varies according to place of residence. The most important taxes for private individuals are income, wealth, and value added taxes.

Tax System

In Switzerland the confederation, cantons, communities and established regional churches impose taxes. There are direct and indirect taxes. The most important direct taxes are the income and the wealth taxes. These must be paid directly by the taxpayer. Indirect taxes are, namely, the value added tax, the tobacco tax, or the petroleum tax. These taxes are included in the price of the respective goods. Since the cantons and communities are responsible for many taxes, direct tax rates may vary greatly according to place of residence. Married couples are charged collectively.

Tax at Source

Foreigners who have recently moved to Switzerland pay their income tax by a deduction made directly from their income (tax at source, Quellensteuer). Registration is handled by the employer.

- The level of taxation depends on income, civil status (single, married, divorced), and number of children. Changes must be reported immediately.
- Additional deductions are possible, for example, contributions to the 3rd pillar, interest on debt, high health costs, etc..
- People with assets must declare these assets and pay a separate tax on them.
- People with an income of over 120,000 francs per year must file a tax return (regular taxation).
- People who are married to a Swiss citizen or a permit C holder must also file a tax return (regular taxation).

The Cantonal Tax Administration (Kantonale Steuerverwaltung) provides additional information regarding tax at source. The Cantonal Tax Administration or the tax offices of the place of residence are available to answer questions regarding wealth tax.

Regular Taxation

People with a Swiss passport or permit C are subject to regular taxation (ordentliche Besteuerung). Taxes are not deducted from their wages. They are obligated to file a tax return and pay a tax bill. In Canton Basel-Landschaft, taxes are billed in advance (Vorausrechnung) on a provisional basis for the current year. The tax assessment only takes place once the tax return has been filed. Filing taxes is complex even for the Swiss. Asking for support the first time you file is recommended. The address for filing the tax return is printed on the front of the tax return (community of residence or the Cantonal Tax Administration).

Additional information (links, addresses, information sheets, brochures)

www.hallo-baselland.ch/en/money-and-taxes/taxes