



Application for a recalculation of tax at source

From Tax Year 2021

Steuerverwaltung des Kantons Bern
Quellensteuer
Postfach
3001 Bern

For tax year

Applicant

Sex Male Female

AHV No

ZPV No

Surname

First name

Street/No

Postcode/Town

Email

Date of birth

Spouse or registered partner

Sex Male Female

AHV No

ZPV No

Surname

First name

Street/No

Postcode/Town

Email

Date of birth

Postal address or address of representative in Switzerland (mandatory if resident abroad)

Surname Street/No

First name Postcode/Town

Bank account details

Account holder Account No

Bank/Town IBAN

Reason

Incorrect calculation of gross salary liable to tax at source or of income determining the tax rate

Name From To

Address

Name From To

Address

Name From To

Address

Please note: Attach copies of all salary certificates

Incorrect tariff applied				
Month(s)		SSL tariff		Tariff requested
Month(s)		SSL tariff		Tariff requested
Month(s)		SSL tariff		Tariff requested
Month(s)		SSL tariff		Tariff requested
Month(s)		SSL tariff		Tariff requested
Month(s)		SSL tariff		Tariff requested
Month(s)		SSL tariff		Tariff requested

Important: Attach copies of all documents confirming the requested tariff:

- Proof of change in civil status (residence or registration certificates, family record book etc.)
- Birth certificates for children under the age of 18
- Proof that children over the age of 18 are in initial education (confirmation of matriculation etc.)
- Proof of cohabitation in the same household (residence or registration certificates etc.)
- Proof of change in church membership (written confirmation etc.)

Remarks

Confirmation

I confirm that the information I have given is complete and correct.

Place/date

Signature

Important information

- When recalculating tax at source, all work-related earnings and compensation for loss of earnings in Switzerland that are liable to tax at source in the relevant tax year are counted together. The gross annual income calculated in this way will be divided by the number of months of work in order to calculate the income that determines the tax rate. The taxes to be deducted at source are calculated using the tariff for tax at source applicable at the beginning of each month. Any overpayment of tax at source will be refunded to the tax payer, and a tax demand will be issued for any underpayment of tax at source from said tax payer.
- The application must be submitted at the latest by **31 March of the following year** by the person liable to pay tax at source. Applications submitted after the relevant deadline will not be accepted.
- A recalculation of tax at source is not possible in the following cases (list is not exhaustive). Instead the person liable to pay tax at source – provided the requirements are met – can submit an application for a retrospective ordinary assessment by 31 March of the following year.
 - Claims for additional deductions not included or only included at a flat-rate in the tariff for tax at source (maintenance payments, increased professional expenses etc.);
 - Claims for half of the deductions each in respect of children by separately assessed parents with joint parental responsibility;
 - Correction of the income that determines the tax rate in the case of dual-income married couples, where one or both spouses are taxed at source in Switzerland at Tariff Code C.
- The Tax Administration may also make an ex officio recalculation of the tax at source which may result in the person liable to tax at source receiving an additional demand or a refund.
- A recalculation of the tax at source is not possible in the case of persons resident in Switzerland who are subject to a mandatory retrospective ordinary assessment (Art. 114a Taxation Act and Art. 7 and 11 Ordinance on Tax at Source).