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### **Taxes**

Every person who lives, works or shops in Switzerland has to pay taxes. Taxes help the state to fulfill its tasks.

Every year, you will receive a letter asking you to fill out your tax return. The tax return is used to determine how much income and wealth tax you have to pay.

How are taxes calculated?

# Persons with a permanent residence permit (C permit)

You must declare your income and assets with the official tax return. You can easily fill out the tax return online.

Every single person and every married couple automatically receives a tax form by post once a year. You must fill out this form and submit it to the Steuerverwaltung (③ Authority responsible for taxes) by the end of March. Report directly to the Steuerverwaltung (③ Authority responsible for taxes) if you are unable to meet this deadline by the end of March.

## Persons without a permanent residence permit (C permit)

You pay a monthly Quellensteuer (?) Tax deducted directly from the income of foreign workers) if you:

- do not have a permanent residence permit (C permit), live / reside in the Canton of St.Gallen and receive a salary here
- Are resident abroad and earn an income in Switzerland (e.g. Grenzgänger (?) People who do not live in Switzerland but work here.
  You commute across the Swiss border.), Wochenaufenthalter (?) Someone lives close to their place of work or educational institution on weekdays, but has their centre of life in another place of residence (official residence)), speakers, athletes, artists).

The Quellensteuer (② Tax deducted directly from the income of foreign workers) applies to all foreign employees residing in Switzerland who do not have a residence permit (C permit) and earn less than CHF 120,000 per year.

The Quellensteuer (② Tax deducted directly from the income of foreign workers) is deducted directly from the salary. This is arranged by your employer. The amount deducted is transferred to the cantonal Steuerverwaltung (② Authority responsible for taxes). It includes federal, cantonal and municipal income taxes.

### Do you need to fill out a tax return?

The salary is taxed directly at source, you do not have to fill out a tax return for it.

However, if you have other (other) income or assets, these will be properly assessed retrospectively. You will then also have to file a tax return.

#### Calculate taxes online

### File your tax return

In order to be able to fill out the annual tax return easily and quickly, it is advisable to collect and prepare the necessary documents during the year.

You must attach the following documents to your tax return:

### Documents for the declaration of income and assets

- the salary statement for employees
- the accounting report for the self-employed
- Receipts for pensions (old-age pension, etc.)
- Bank or post office statements
- Documents on investments and securities

### **Documents for tax deductions**

- Proof of contributions to Pillar 3a (voluntary pension provision)
- Compilation of your medical expenses (you will receive a list from the health insurance company)
- Professional expenses
- Costs of vocational education and training courses
- Donation receipts
- For homeowners: all documents relating to property tax, debt interest, invoices for maintenance and renovation work, operating and administrative costs, etc.

Married couples fill out a tax return together. The two incomes are added together and taxed jointly. This also applies if you live in a registered partnership.

If you have any questions about your tax return, you can use the information available online or contact the cantonal Steuerverwaltung (② Authority responsible for taxes) directly.

You can also have your tax return completed by a professional tax advisor. There is a fee for this service.

Information / Forms / Guidelines of the Canton of St.Gallen

## **Contact points**

Find the right contact point, advice or authority in your area: Contact points

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