



# Retroactive ordinary tax assessment for employees liable to tax at source

**For employees working in Switzerland and taxed at source**, PKF Zurich and its dedicated professionals would be more than pleased to help you to better understand the rules, advantages and disadvantages of filing a Swiss tax return. Feel free to contact us if one of the following applies to you:

- If you are a person liable to tax at source resident in Switzerland and
  - your gross annual income amounts to at least CHF 120'000, and / or
  - you wish to claim back withholding tax on income from movable assets, and / or
  - your taxable income which is not subject to taxation at source exceeds a particular amount, and / or
  - your taxable assets exceed a particular amount,
- there is a high risk that you are obliged to a retroactive ordinary tax assessment required by law (i.e. file a mandatory Swiss tax return)
- Persons liable to tax at source resident in Switzerland, who are not assessed retroactively as required by law (cf. above), can still submit a request for retroactive ordinary tax assessment on a voluntary basis (optional Swiss tax return)
- Persons liable to tax at source resident abroad can still submit a request for retroactive ordinary tax assessment under certain circumstances

## How PKF Zurich can exactly help you?



Optimize your Swiss tax filing position and tax liability



Represent you to the Swiss tax authorities



Help to understand your tax situation and the options available to you



Assist you in completing the necessary tax filings

## Contact us:



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