taxadvice sàrl
christine ledure MAS international taxation

Name : **2025 tax return**

If you are leaving or arrived (in) Switzerland in the course of the year

The tax burden is related to the income actually earned during the taxation period, i.e. the number of days or months of presence in Switzerland subject to taxation in Switzerland. However, the tax rate is calculated on the annualized income.

By default, the tax authority simply extrapolates the revenue of the period subject to taxation (divided by the number of days subject to taxation, multiplied by 360). This often proves to be to the disadvantage of the taxpayer.

An accurate calculation of the annualized revenue can be done in two ways:

1. Usually, this calculation takes the revenue realized during the period subject to taxation in Switzerland:

   - All regular income is annualized (divided by the number of days subject to taxation, multiplied by 360).
   - Any extraordinary income is added to this annualized income.

Should this method be used, it is essential that you point out any extraordinary income (e.g. bonus) that could have been received while working and/or living in Switzerland.

2. In some cases (e.g. salary increase/decrease during the year), it might be more interesting to declare the actual income for the year.

15, rue de la combe | ch-1260 nyon | tel. +41 (0)22 361 30 47 | www.taxadvice.ch | info@taxadvice.ch