



Fact Sheet

Withholding Tax

This English translation is provided for convenience purposes only. The original German text fully prevails.

Employees subject to withholding tax are responsible for communicating all information relevant for the collection of withholding tax to the “debtor of the taxable consideration” (i.e. UZH as employer). You are obliged to notify your employer (UZH) immediately of any changes to your civil status, number of children, religious denomination, commencement or cessation of employment of your spouse/partner/registered partner, etc. (this list is not exhaustive; if in doubt, please contact your HR representative or relevant contact person in your Center of Competence).

Employees subject to withholding tax must inform UZH about whether they have several employment relationships and/or replacement income (e.g. daily allowances or benefits) at the same time (self-employed and/or employed, and whether in Switzerland or abroad). These additional salary payments and/or replacement income are decisive for determining the income used to calculate the rate and thus the amount of withholding tax deduction. If employees who are employed part-time at UZH do not declare the percentage workload of a further activity outside UZH or a replacement income, the part-time UZH salary is converted to a 100% workload for the income used to calculate the withholding tax rate. If employees are only employed part-time by one employer and do not earn any other wages or replacement income, it is not necessary to convert the UZH salary in order to calculate the withholding tax rate.

Since 2021 withholding tax revision and the unified payroll procedure (ELM withholding tax), the above-mentioned personal data must be submitted using the form “Additional Information for Employees Subject to Withholding Tax”.

According to the tax at source regulation you are entitled to request a revised tax calculation in case of an incorrect rate applied at the latest by March 31 of the following year. A formal request for a new calculation needs to be initiated by the employee and sent to the relevant tax at source authority.

On the website of the Zurich withholding tax office, you will find the opportunity to determine the applicable withholding tax rate using a questionnaire. Please note that these are merely non-binding guidelines and do not have legal validity. (Questionnaire only in German)

<https://www.zh.ch/de/steuern-finanzen/steuern/quellensteuer/tarifbestimmung-der-quellensteuer.html>