

Federal Act on Direct Federal Tax (DBG)

Switzerland - 2024 Edition

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1. General Provisions

Article 1 - Scope

This Act governs the direct federal tax on income and wealth.

Article 2 - Territorial Scope

The tax applies to persons domiciled in Switzerland and to persons with Swiss source income.

2. Taxable Persons

Article 3 - Natural Persons

Natural persons are subject to federal tax if they are:

- domiciled in Switzerland
- resident in Switzerland for tax purposes
- have Swiss source income

3. Taxable Income

Article 4 - Income Sources

Taxable income includes:

- Employment income
- Business income
- Investment income
- Capital gains
- Other income

4. Tax Rates

Article 5 - Progressive Rates

Federal income tax rates are progressive:

- 0% on first CHF 14,500
- 0.77% on next CHF 25,600
- 0.88% on next CHF 66,600
- 2.64% on next CHF 105,400
- 2.97% on next CHF 139,900
- 5.94% on next CHF 182,600
- 6.60% on next CHF 755,200
- 8.80% on amounts over CHF 1,389,800

5. Deductions and Credits

Article 6 - Standard Deductions

Standard deductions include:

- Social security contributions
- Health insurance premiums
- Pension contributions
- Work-related expenses
- Charitable donations

6. Filing Requirements

Article 7 - Filing Deadline

Tax returns must be filed by March 31st of the following year.

Article 8 - Required Documents

Taxpayers must submit:

- Completed tax return form