

How to Fill in Your Zug Individual Tax Return

1. First of all, go through the form to find out which documents you need to complete your tax return.

2. Collect all the necessary documents for the respective calendar year

Make sure to have all the documents you need ready, e.g.:

- salary statement(s) from your employer(s)
- year-end statements of all your bank and securities/custody accounts showing interest and dividends earned
- Documents regarding purchase and sale of bonds, equities, funds etc.
- Statements of contributions to private restricted pension plans (pillar 3a)
- Statements of cash values of life insurance(s)

3. Filling in your tax return step by step:

1. Download the software “eTax.zug” from our website www.zg.ch/tax
2. Enter your personal data on the first page of the main form (form K)
3. Fill in the “Securities and Credit Balances” form (form WV)
4. Enter your net income on the second page of the main form (form K)
5. Fill in the form “Occupational Expenses” (form BA)
6. Fill in the form “Insurance Premiums” (form VZ)
7. Fill in the form “Deductions” on the third page of the main form (form K), where you enter any further deductions such as contributions to voluntary pension savings (pillar 3a), charitable donations etc.
8. Fill in the form “Assets in Switzerland and Abroad” on the fourth page of the main form (form K), where you enter any other assets you might have in Switzerland and abroad such as life insurance redemption values, motor vehicles etc.
9. Print out all the forms and sign them where required.

4. Documents you need to submit with your tax return:

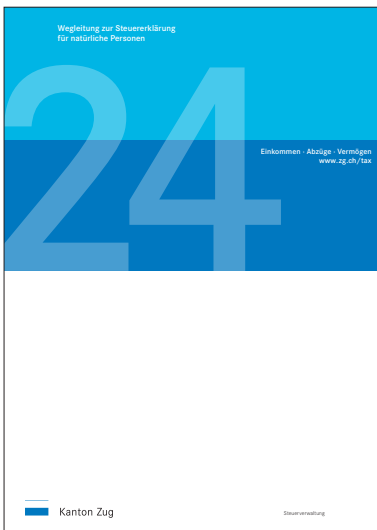
- salary statement(s) (of both spouses)
- Statements of contributions to private restricted pension plans (pillar 3a)

5. Deadline

You must submit your tax return together with the required documents of the respective calendar year to the tax office of your place of residence (Gemeinde/ municipality) by **April 30th** of the subsequent calendar year.

6. Tax Calculator (Steuerrechner)

You may use our tax bill calculator on our website to find out roughly how much you will have to pay: www.zg.ch/tax, “Steuerrechner”.



Kanton Zug
Steuererklärung 2024
 Person 1 Person 2
 Name, Geburtsdatum, Wohnadresse
 I Minderjährige Kinder (Jahrgänge 2007-2024), für die Sie sorgen und die nicht erwerbstätig sind
 II Volljährige Kinder, welche wegen Berufsausbildung oder Studium nicht erwerbstätig sind
 III Einkünfte aus Sozial- und anderen Versicherungen
 Einkünfte aus sonstigen Erwerbstätigkeiten
 Einkünfte von Liegenschaften
 Total der Einkünfte (Übersicht nach Code 200)

Seite 1
 Page 1

Personalien	Personal Data
Geburtsdatum	date of birth
Zivilstand	civil status
Kinder in Ihrem Haushalt	children living with you
Vorname, Name	first and last name of child/ren living with you
Geburtsdatum	date(s) of birth of child/ren living with you
Schule oder Lehrfirma	name(s) of school or employer(s) (apprenticeship) of child/ren living with you
Voraussichtlich bis	expected date(s) of graduation of child/ren living with you

Seite 2
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Einkünfte im In- und Ausland	Income in Switzerland and Abroad
Income from employment as contained in your salary statement(s) issued by your employer(s)	
100 Ehefrau/Einzelperson/P1	wife/single/person 1
101 Ehemann/P2	husband/person 2
Income from your own business(es) as stated in your profit and loss account	
115 Ehefrau/Einzelperson/P1	wife/single/person 1
116 Ehemann/P2	husband/person 2
130/156 Einkünfte aus Sozial- und anderen Versicherungen, Leibrenten	social security and insurance benefits, life annuities
135/136 Renten/Pensionen	annuities/pensions
160 Yields on assets (dividends, interest, etc.) as stated in the form "Securities and Credit Balances"	
170/174 Übrige Einkünfte und Gewinne	other income and profits
173 Weitere Einkünfte, nähere Bezeichnung	other income, please specify
181 Einkünfte von Liegenschaften	income from real estates
Ertrag aus Einfamilienhaus/Stockwerkeigentum	income from self-occupied house or flat
Wert der Eigennutzung	rental value
Mietzinsen	rental income
Abzug der Unterhaltskosten	maintenance expenses and charges to be deducted from income from real estate
190 Total der Einkünfte	total of income

Einkünfte im In- und Ausland
 Einkünfte aus vorläufiger Erwerbstätigkeit
 Einkünfte aus sonstigen Erwerbstätigkeiten
 Einkünfte von Liegenschaften
 Total der Einkünfte (Übersicht nach Code 200)

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Abzüge	Deductions
201/202 Berufsausgaben bei erwerbstätiger Erwerbstätigkeit (BA)	Occupational expenses for income from employment as stated in the form "Occupational Expenses"
205 Zinsen auf Schulden des Privatvermögens	Interest paid on debts as stated in the table of debts (form SV)
210/211 Unterhaltsbeiträge und Rentenleistungen	alimonies and annuity contributions
220/221 Beiträge an anerkannte Formen der geb. Selbstvorsorge (3. Säule a)	contributions to voluntary pension savings (pillar 3a)
230 Versicherungsprämien und Zinsen auf Sparkonten	Insurance premiums and interest on saving accounts as stated in the form "Insurance Premiums"
240/258 Weitere Abzüge	further deductions
260 Sonderabzug bei Erwerbstätigkeit beider Ehegatten	special deduction if both spouses have a gainful occupation
286 Total der Abzüge	total of deductions
287 Zwischentotal	subtotal (total of income minus total of deductions)
295 Krankheits- und Unfallkosten	healthcare costs
296 Gemeinnützige Zuwendungen	charitable donations
299 Reineinkommen	net income
400/407 Steuerfreie Beträge (Sozialabzüge)	social deductions for children and assisted persons
410 Reduktion der wirtschaftlichen Doppelbelastung	request for privileged dividend taxation
490 Steuerbares Einkommen gesamt	total taxable income

Abzüge
 Berufsausgaben bei erwerbstätiger Erwerbstätigkeit (BA)
 Zinsen auf Schulden des Privatvermögens
 Unterhaltsbeiträge und Rentenleistungen
 Beiträge an anerkannte Formen der geb. Selbstvorsorge (3. Säule a)
 Versicherungsprämien und Zinsen auf Sparkonten
 Weitere Abzüge
 Sonderabzug bei Erwerbstätigkeit beider Ehegatten (PE)
 Total der Abzüge (Übersicht nach Code 200)
 Zwischentotal (Gesamt abzüglich Code 200 und 260)
 Krankheits- und Unfallkosten
 Gemeinnützige Zuwendungen
 Reineinkommen
 Steuerfreie Beträge (Sozialabzüge)
 Reduktion der wirtschaftlichen Doppelbelastung
 Steuerbares Einkommen gesamt

Formular DA-1

Form of request - DA-1

Seite 1		
Page 1	Antrag auf Anrechnung ausländische Quellensteuer und zusätzlichen Steuerrückbehalt USA	request for tax on foreign dividends and interest refund request of USA tax withheld
	Schuldzinsen	Interest paid on debts as stated in the table of debts
	Vermögensverwaltungskosten	Asset management costs
	Steuerbares Einkommen	total taxable income
	Total Vermögenswerte	total assets

Seite 2/3		
Page 2/3	Titel/Valorenummer	exact description of assets/securities number
	Nennwert/Stückzahl	nominal value/number of securities and shares
	Zugang	date of purchase, if purchased in respective calendar year
	Abgang	date of sale, if sold in respective calendar year
	Steuerwert	tax value as of December 31 st
	Bruttoertrag	gross Proceeds on assets subject to withholding tax
	Nicht im Ausland rückforderbare Quellensteuer	tax credit
	Steuerrückbehalt USA	USA tax withheld
	Antrag auf Reduktion der wirtschaftlichen Doppelbelastung	request for privileged dividend taxation

Wegleitung

Zug Individual Tax Return Guidelines

aus Seite 3		
from page 3	The Zug tax return software "eTax.Zug" can be downloaded from our website www.zg.ch/tax free of charge each year as of March for the previous year.	

aus Seite 8 ff.		
from page 8 et seq.	Persons who <ul style="list-style-type: none"> lived in the canton of Zug as of December 31 of the respective calendar year, left the canton of Zug and moved to a place abroad in the respective calendar year, owned real estate or businesses in the canton of Zug in the respective calendar year have to file a tax return, unless they are subject to the Swiss withholding tax only. See also the information sheet on withholding tax under: www.zg.ch/tax , Quellensteuer	

aus Seite 20		
from page 20	All revenues whatsoever earned from employment, irrespective of their description or form, must be declared as income from employment. Taxable is the net income from employment (Nettolohn).	

aus Seite 32 ff.		
from page 32 et seq.	As a general rule, costs for public transportation can be deducted only as transportation expenses for the journey from home to work and back. As an exception, costs for private vehicles can be deducted under certain circumstances. <p>If returning home during lunch is impossible, additional costs for lunch out are deductible. Deduction depends on whether the employer contributes to the costs (-> partial deduction) or not (-> full deduction).</p> <p>Other expenses necessary to generate income from employment are deductible on a flat rate basis (3% of net income from employment). Minimum and maximum amounts apply.</p>	

aus Seite 42 ff.		
from page 42 et seq.	All income and all assets worldwide must be declared. Income and assets not taxable in Switzerland are taken into account for the assessment of the tax rate. <p>Lump-sum benefits from Swiss social security are taxed separately from other income at a reduced tax rate.</p>	