

## NEW RATES FOR CROSS-BORDER COMMUTERS AND SWISS WORKERS

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The Swiss Financial Administration, the equivalent of the Italian Revenue Agency, is about to publish the final list of all updated cantonal tariffs. The tax rates to be applied are determined on the basis of the worker's membership tables (the current number is 10). It's a real

competition within the Swiss Confederation as companies can decide to place themselves or settle in one canton rather than another on the basis of the rates applied. However, there will be no updates for the Canton of Ticino where the 2019 tables will remain unchanged compared to the previous fiscal year. It will be up to the Swiss Financial Administration to publish the final list of all updated rates on the website of the Federal Tax Administration (AFC).

## **Foreign workers and Swiss citizens: different methods of taxation**

According to national tax law, Swiss citizens do not pay taxes at source, but after receiving their income. Foreign workers, on the other hand, pay the so-called "tax at source", ie at the time of the perception of salary. Let's take an example: we take an Italian who works as a cross-border commuter in Switzerland, every month his employer automatically decides the amount of the taxes to be paid to the Swiss tax office in the name and on behalf of the worker. In particular, the worker is required to pay the tax at source if he belongs to one of the following categories: frontier workers with G work-permit; foreigners residing in Switzerland with domiciled

permit B; foreigners residing in Switzerland with work-permit L.