

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:

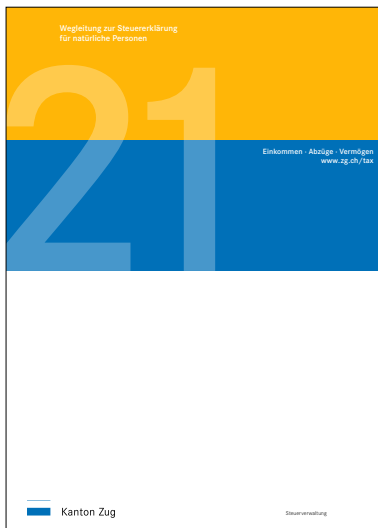
- salary statement(s) (of both spouses)
- Statements of contributions to private restricted pension plans (pillar 3a)

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 2021
 Personen am 31.12.2021 oder Dauer der Steuerpflicht vom ... bis ...
 Geburtsdatum ...
 Wohnort ...
 Familienstand ...
 Einkünfte im In- und Ausland ...
 Abzüge ...
 Steuerbares Einkommen ...

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 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

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Einkünfte im In- und Ausland	Income in Switzerland and Abroad
100	Ehefrau/Einzelperson/P1 wife/single/person 1
101	Ehemann/P2 husband/person 2
115	Einkünfte aus Sozial- und anderen Versicherungen, Leibrenten social security and insurance benefits, life annuities
116	Einkünfte aus Renten/Pensionen annuities/pensions
130/156	Einkünfte aus sonstigen Liegenschaften im Kanton Zug income from real estate in canton of Zug
135/136	Einkünfte aus sonstigen Liegenschaften im Ausland income from real estate abroad
160	Einkünfte aus sonstigen Vermögenswerten income from other assets
170/174	Übrige Einkünfte und Gewinne other income and profits
173	Weitere Einkünfte, nähere Bezeichnung other income, please specify
181/183	Einkünfte aus Liegenschaften im Kanton Zug income from real estate in canton of Zug
184/185	Einkünfte aus Liegenschaften im Ausland income from real estate abroad
190	Total der Einkünfte total of income

Einkünfte im In- und Ausland
 Einkünfte aus vorübergehenden Erwerbstätigkeiten
 Einkünfte aus sonstigen Liegenschaften im Kanton Zug
 Einkünfte aus sonstigen Liegenschaften im Ausland
 Einkünfte aus sonstigen Vermögenswerten
 Übrige Einkünfte und Gewinne
 Total der Einkünfte

Abzüge
 Berufsausgaben bei vorübergehenden Erwerbstätigkeiten
 Unterhaltsbeiträge und Rentenleistungen
 Beiträge an anerkannte Formen der geb. Selbstvorsorge
 Versicherungsbeiträge und Zinsen aus Sparkonten
 Sonstige Abzüge
 Total der Abzüge
 Steuerbares Einkommen

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Abzüge	Deductions
201/202	Occupational expenses for income from employment as stated in the form "Occupational Expenses"
205	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	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

This form details the taxpayer's assets in Switzerland and abroad as of December 31, 2021, or at the end of their tax liability. It includes sections for:

- Bewegliches Vermögen** (Movable property): Includes bank accounts, securities, and other assets.
- Immobilien** (Real estate): Details property owned in Switzerland and abroad.
- Geschäftsvermögen** (Business assets): Lists assets from businesses, including shares and real estate.
- Schulden** (Debts): Lists liabilities from Swiss and foreign entities.
- Steuerfreie Beträge** (Tax-free amounts): Includes social security deductions.
- Steuerbares Gesamtvermögen** (Total taxable assets): The sum of assets minus debts and tax-free amounts.

 It also contains a declaration for the 'Auffällige Sondersteuer / Kapitalleistungen aus Vorsorge' (Noticeable special tax / Lump-sum benefits from social security).

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Page 4	Vermögen im In- und Ausland	Assets in Switzerland and Abroad
600/606	Bewegliches Vermögen	movable property
610/613	Liegenschaften	real estate property
620/623	Betriebsvermögen Selbständigerwerbender	business assets
630	Total der Vermögenswerte	total assets
640/643	Schulden	debts
660	Reinvermögen	total taxable assets (total of assets minus total of debts)
671/673	Steuerfreie Beträge (Sozialabzüge)	social deductions for spouse, singles, children
690	Steuerbares Gesamtvermögen	total taxable assets

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Page 4	Kapitaleleistungen aus Vorsorge	lump-sum benefits (Swiss social security)
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Wertschriftenverzeichnis (WV) Securities and Credit Balances Form (form WV)

This form is used to report securities and credit balances. It includes:

- Steuerverklärung 2021** (Tax declaration 2021) header.
- Steuerverwerte am 31.12.2021 oder Dauer der Steuerpflicht vom** (Taxable assets as of 31.12.2021 or duration of tax liability from).
- Steuerverwerte** (Taxable assets) table with columns for Code, Rubrik A, Rubrik B, and Total A+B.
- Rückstellungenanspruch** (Claim for provisions) section.
- Antrag auf Reduktion der wirtschaftlichen Doppelbelastung** (Request for reduction of economic double taxation).
- Ausschüttung aus Kapitalgesellschaften** (Distribution from corporations) table with columns for Rubrik, Titel, Beschreibung, and Bruttoertrag.

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Page 1	Rückerstattung der Verrechnungssteuer	refund of Swiss withholding tax
	Antrag auf Reduktion der wirtschaftlichen Doppelbelastung	request for privileged dividend taxation

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Page 2/3	Nennwert/Stückzahl	nominal value/number of securities and shares
	Titel / Valoren-Nr.	exact description of assets/securities number
	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 A	gross proceeds on assets subject to Swiss withholding tax
	Bruttoertrag B	gross proceeds on assets not subject to Swiss withholding tax
	Antrag auf Reduktion der wirtschaftlichen Doppelbelastung	request for privileged dividend taxation

Berufsauslagen (BA) Occupational Expenses Form (form BA)

This form is used to claim occupational expenses. It includes:

- Steuerverklärung 2021** (Tax declaration 2021) header.
- Berufsauslagen (Form/Part 1) Berechnungssatz: 1400 + 238 Absetzungen** (Occupational expenses (Form/Part 1) Calculation formula: 1400 + 238 deductions).
- Pauschalabzug** (Lump-sum deduction) section.
- Mehrkosten für auswärtige Verpflegung** (Additional costs for lunch out).
- Mehrkosten bei auswärtigem Wochenaufenthalt** (Additional costs for weekly stay at place of work).
- Auslagen bei Nebenerwerb** (Occupational expenses for subsidiary income).
- Übrige für die Ausübung des Berufes erforderliche Kosten** (Other occupational expenses).
- Total der Berufsauslagen** (Total occupational expenses).
- Zu deklarierenden Einkommen bei Beruf eines Geschäftsmannes und sonstiger Beförderung in dem Arbeitsort** (Income to be declared when a business owner or other employee is transferred to the workplace).
- Hauptverwerb** (Main employment) section.

Seite 1

Page 1	Pauschalabzug	lump-sum deduction
	Fahrtkosten zwischen Wohn- und Arbeitsort	transportation expenses from home to place of work
	Mehrkosten für auswärtige Verpflegung	additional costs for lunch out
	Mehrkosten bei auswärtigem Wochenaufenthalt	additional costs for weekly stay at place of work
	Auslagen bei Nebenerwerb	occupational expenses for subsidiary income
	Übrige für die Ausübung des Berufes erforderliche Kosten	other occupational expenses
	Total der Berufsauslagen	total occupational expenses

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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

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.
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aus Seite 8 ff.

from page 8 et seq.	<p>Persons who</p> <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 <p>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</p>
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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).
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aus Seite 31 ff.

from page 31 et seq.	<p>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> <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>
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aus Seite 43

from page 43	<p>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> <p>Lump-sum benefits from Swiss social security are taxed separately from other income at a reduced tax rate.</p>
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