

Influence COVID-19-Measures on the tax-deductible professional costs for the tax year 2021

Principle

The necessary costs between home and the place of work can be deducted as professional expenses up to a maximum amount (the amount varies from canton to canton; e.g. Canton Aargau: CHF 7,000, Canton Zurich: CHF 5,000; direct federal tax: CHF 3,000) and the necessary additional costs for meals outside home.

A lump-sum deduction of 3% of the net salary is granted to cover other professional expenses. The deduction amounts to a minimum of CHF 2,000 and a maximum of CHF 4,000 per year (in the case of full-year employment and/or tax liability). The lump-sum deduction includes in particular: costs for professional tools (incl. IT aids, technical literature, home office, professional clothing, etc.). Anyone who can prove that its actual expenses exceed the lump-sum deduction can deduct the actual costs.

For the use of a private study (home office), a deduction can only be granted in the absence of a suitable (reasonable) study at the place of work, if a substantial part of the professional work is regularly done at home and a special room is available in the private residence which is mainly used for professional activities. If the calculated deduction for the home office with any other professional costs exceeds the lump-sum deduction, the actual costs are deducted instead of the lump-sum deduction. Accumulation of actual costs with the lump-sum deduction is not possible.

The calculation of the rent share is based on room units. The deduction calculated for the private study (home office) can be reduced in proportion if the room is not used exclusively for business purposes (e.g. part-time workload), the home office does not last the entire year or the home office does not account for 100% of the workload.

Compensation from the employer for the use of a private study must always be added to the gross salary and does not constitute an expense.

Influence COVID-19-Measures

General professional expenses

As was already the case for the tax year 2020, for reasons of procedural economy and taking into account the special situation, dependent employees can claim their professional expenses (travel costs between home and place of work, additional costs of meals, lump-sum deduction for other professional expenses, any additional lump-sum professional expense allowance) in the 2021 tax return as they would have been incurred without measures to combat the COVID-19-Pandemic. In particular, these professional expenses will not be reduced by the COVID-19-related home office days. This treatment, in turn, excludes a deduction for home office expenses. This provision applies to those home office activities that are COVID-19 related.

If professional expenses are higher than they would have been had COVID-19-Pandemic measures not been taken, they must be substantiated with the tax return.

In principle, it is recommended to claim the professional expenses in the same way as the previous year if the work situation remains unchanged.

However, if you would like to claim actual costs for home office, please note the following:

- Requirements for the deductibility of room costs must be met cumulatively (cf. principle) and
- No consideration of other professional costs, such as commuting, meals, flat rate.

Childcare costs

The childcare costs actually incurred remain deductible even during the period of reduced working hours or arranged home office, provided that they have actually been incurred and proven.

Short-time work compensation, meal allowances, reimbursement of expenses, private share of company vehicle

These declarations will be made directly by your employer in the 2020 salary statement and taken into account accordingly by us in your 2020 tax return.

We recommend that you discuss any uncertainties or questions about the influence of the COVID-19-Measures on the above declarations directly with your employer. You are also welcomed to contact us.

Note

Please note that there may be different cantonal implementations of the COVID-19-Measures described above. However, we assure you that your individual situation will be taken into account in your tax declaration based on the currently applicable guidelines of your canton of residence.

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