Art. 3 StHG: Tax liability based on personal connection

Function, scope and relationship to the DBG

Art. 3 StHG binds the cantons to two connecting factors for unlimited tax liability of natural persons: tax domicile and qualified residence (paras. 1 and 2). It also fixes the unit of assessment for families: spouses' factors are aggregated, children's income and wealth are attributed to the holder of parental custody, and registered partners are treated like spouses (paras. 3 and 4) **Art. 3 StHG**.

The provision closely parallels Art. 3 DBG. The federal rule, however, contains two sentences without a counterpart in Art. 3 StHG **Art. 3 DBG**:

- an exception for students and patients domiciled abroad (Art. 3 para. 4 DBG);
- liability at the place of origin for public servants working abroad (Art. 3 para. 5 DBG).

Privileges under the Host State Act remain reserved **Art. 4a StHG**.

The constitutional prohibition of intercantonal double taxation in Art. 127 para. 3 BV **Art. 127 Cst.** largely determines how "domicile" in Art. 3 para. 2 StHG is understood. Most leading decisions on the concept are double-taxation judgments, and the Federal Supreme Court applies the same criteria under Art. 3 StHG and Art. 3 DBG **2C_397/2010**.

On a change of domicile within Switzerland, Art. 4b para. 1 StHG assigns liability for the whole tax period to the canton of domicile at the end of that period. Capital benefits are the exception: they are taxable in the canton of domicile when they fall due **Art. 4b StHG**. On the resulting importance of 31 December, see "The decisive date" below.

Versions and the adopted individual-taxation reform

Paras. 1 and 2 have remained unchanged since 1993. Para. 4 was inserted by the Partnership Act with effect from 1 January 2007 **Art. 3 StHG**. The message describes its aim as treating registered partners like spouses through a general reference rule **BBl 2003 1288** . This includes maintenance after dissolution, which is deductible for the payer and taxable for the recipient **BBl 2003 1288**. With effect from 1 January 2011, the German text of para. 3 replaced "elterliche Gewalt" with "elterliche Sorge". The change was terminological only **BBl 2009 6667**.

The Federal Act on Individual Taxation of 20 June 2025 replaces paras. 3 and 4 **BBl 2025 2033**:

- New para. 3. Income, wealth and deductions will be attributed to each person "nach ihren zivilrechtlichen Verhältnissen sowie nach ihren weiteren gesetzlichen Anspruchsberechtigungen" ("according to their civil-law relationships and their further statutory entitlements").
- Children. Under joint custody, children's income and wealth will be attributed to each parent in halves. Children will still be taxed separately on earned income and real-estate gains.
- Registered partners. New para. 4 retains their equivalence with spouses.
- Transition. Under new Art. 78i StHG, the previous law continues to apply to tax periods before entry into force.

The act enters into force on 1 January of the sixth year after its acceptance, unless the Federal Council sets an earlier date **BBl 2025 2033**. Voters accepted it on 8 March 2026, and entry into force is expected by 2032 at the latest **AB 2026 S 439**. The message describes the reform as making taxation independent of civil status **BBl 2024 589**. Until it takes effect, the joint-taxation regime discussed below governs.

Tax domicile: the centre of life interests

The test and its autonomy from civil law

Under settled case law, tax domicile lies where a person's centre of life interests is located. That place is determined by "der Gesamtheit der objektiven äusseren Umstände" (all objective external circumstances), and tax domicile is therefore "nicht frei wählbar" (not freely selectable) **9C_173/2024**. A new domicile requires two elements:

- an objective element: actual residence;
- a subjective element: the intention to remain permanently. What counts is the intention as it is objectively recognisable, not the person's inner will **9C_173/2024**.

A stay intended from the outset to be temporary can still found a domicile if it is planned for a certain duration and the centre of life actually moves there **2C_86/2021**. The taxpayer need not sever every tie with the former place **9C_173/2024**.

The tax concept follows the civil-law domicile of Art. 23 ZGB **Art. 23 CC** closely but is interpreted autonomously. The Federal Supreme Court notes that the tax provisions no longer refer to the ZGB, yet tax domicile is still modelled on the civil-law concept of domicile **2C_473/2018**.

The main practical consequence concerns formal indicia. The place where papers are deposited or political rights exercised "spielt nicht eine entscheidende Rolle" (plays no decisive role). Such facts are only an indication if the rest of the person's conduct points the same way **9C_173/2024**.

Two decisions show both directions:

- In 2C_86/2021, a claimed move to Schwyz failed. The deposit of papers there had purely formal significance. The taxpayer kept a long-standing cohabitation in Zurich, regularly stayed overnight there, paid the rent there, and showed no social ties at the new place **2C_86/2021**.
- In 2C_873/2014, a posting abroad succeeded in moving domicile, although the taxpayer kept an apartment in Switzerland. Keeping such an apartment "kann ein starkes Indiz dafür sein, dass der Lebensmittelpunkt weiterhin in der Schweiz lag; zwingend ist dies aber nicht" ("can be a strong indication that the centre of life remained in Switzerland; it is not conclusive, however") **2C_873/2014**.

The most recent decision, 9C_173/2024, sets the standard for relocations. The taxpayer cannot be required to prove the move "unumstösslich" (beyond any doubt). However, if no strengthening of ties to the new place compared with earlier years can be shown, the previous domicile is deemed to continue **9C_173/2024**.

Continuation of the former domicile: international versus intercantonal

Whether the former domicile continues until a new one is acquired (the rule of Art. 24 para. 1 ZGB) depends on the context:

- International cases. A move abroad requires more than cutting ties: a new domicile must be established, and until that is shown, the Swiss domicile continues ("rémanence du domicile") **2C_473/2018**.
- Intercantonal cases. The fiction does not apply. The Vaud court, relying on Federal Supreme Court practice, explains why: otherwise the departure canton would keep its taxing power until taxation in the arrival canton began, contrary to the prohibition of virtual double taxation **fi-2015-0101**. The Federal Supreme Court had already called the rule "für das interkantonale Steuerrecht nicht anwendbar" in BGE 80 I 184 **BGE 80 I 184**.

Between cantons, only the actual transfer of the centre of life decides.

Unity of domicile and the exceptional alternating domicile

A person has a single main tax domicile. Exceptionally, the case law accepts an alternating domicile where the ties to two places are of equal intensity. Tax sovereignty is then in principle divided, with the tax factors split in halves **2C_969/2010**. For retired spouses living alternately in two places, the decisive criteria are mainly the length of the stays, the intensity of family and social contacts, and housing conditions **2C_969/2010**. In 2C_969/2010, the court found on the decisive date of 31 December 2007 no stronger tie to either commune and divided the taxing right between Bern and Valais **2C_969/2010**. The Ticino tax court treats this as a derogation from the principle of unity of domicile, reserved for ties of roughly equal intensity **80.2011.146**.

Special legal domicile under federal law

The second alternative of Art. 3 para. 2 StHG, a special legal domicile assigned by federal law **Art. 3 StHG**, has little independent weight in practice. The case law discussed here points towards actual residence:

- In 1949, the Federal Supreme Court still placed the tax domicile of a minor in dependent employment at the domicile of the holder of parental authority, following Art. 25 ZGB **BGE 76 I 302**.
- In 1954, it abandoned that approach for minors working away from the parental home and fixed liability at the place of actual residence **BGE 80 I 184**.

Both judgments predate the StHG. For persons under guardianship, the Vaud court held that "En droit fiscal, le domicile effectif l'emporte, abstraction faite de toute fiction" ("In tax law, the effective domicile prevails, disregarding any fiction"). Once a ward is placed definitively in an institution, the ward's tax domicile is at the institution's commune **fi-1997-0032**. The civil-law rule for minors (Art. 25 ZGB) **Art. 25 CC** therefore cannot simply be transposed.

Recurring fact patterns in intercantonal domicile disputes

Unmarried weekly commuters

For an unmarried employee, there is a natural presumption that the main tax domicile is at the weekday residence from which the person works **2C_397/2010**. The presumption is rebutted if the person returns "regelmässig, mindestens ein Mal pro Woche" (regularly, at least once a week) to the family's place and maintains particularly close family and social ties there **2C_250/2013**.

The procedural function of the presumption is decisive. It is "ein Element der Beweiswürdigung und nicht eine Beweislastregel" ("an element of the evaluation of evidence, not a rule on the burden of proof"). Once the taxpayer shows weighty and convincing indications for the weekend place, the presumption is rebutted. The canton of the work place must then prove weighty economic and possibly personal ties there **2C_397/2010**.

The requirements tighten with age and length of stay:

- Ties to the parental family are regularly presumed to weaken once the taxpayer is over 30, or has stayed more than five years at the same work place **2C_250/2013**.
- The two criteria "ne sont pas cumulatifs" (are not cumulative). Age over 30 alone suffices, even after less than five years at the work place **2C_994/2019**.

A cohabiting partner at the work place usually tips the balance. Living with a partner in a 4.5-room flat there is normally sufficient for a work-place domicile, because such a relationship typically "sämtliche andern familiären und persönlichen Kontakte überstrahlt" (outshines all other family and personal contacts) **2C_250/2013**. This is a strong pointer, not a conclusive one. In 2P.180/2003, a young taxpayer who had left the parental home for the first time kept her domicile in Valais despite cohabiting at the work place in Aargau. Both partners regularly spent their weekends and free time with their respective parents, so the ties to the parental family prevailed **2P.180/2003**.

Cantonal courts apply the same framework. Vaud found the presumption rebutted for a teacher whose flat near the school served only practical needs, noting that a teacher keeps a certain distance from local residents who are also pupils' parents **fi-2010-0032**.

Married persons and the leading-position exception

For married persons, contacts with the place where the family lives are in principle considered stronger than those with the work place. Married commuters and weekly commuters are therefore subject only to the taxing power of the family canton, provided two conditions are met **2C_403/2015**:

- they do not hold a leading position as employees;
- they return daily or regularly at weekends.

Each condition marks a distinct exception:

- Leading position. This exists only where work absorbs the taxpayer so much that family and social relations recede. It is presumed where the person heads a significant enterprise, bears special responsibility and supervises many people. In 2C_403/2015, the taxpayer did not meet this threshold despite her responsible post **2C_403/2015**. In 2C_301/2017, by contrast, the general director of a company with several hundred employees, who had his own house near the head office and returned to his family only at weekends, was domiciled at the work place in Ticino **2C_301/2017**. The same decision states that an executive who returns home every evening keeps the family domicile **2C_301/2017**.
- Regular return. Without it, a predominant tie to the work place is assumed even without a leading position. In 2P.2/2003, the husband "nicht einmal ansatzweise" (did not even begin to) try to prove regular returns, although that would have been easy. His main domicile was therefore placed at his work place in Bern **2P.2/2003**.

Care homes and institutional stays

Entry into a care home raises the question whether a new domicile is created. The Vaud tax court distinguishes by the character of the entry:

- Voluntary entry by a person with discernment can move the tax domicile to the institution. A written wish to continue paying taxes at the former place is irrelevant, because the taxpayer cannot choose a tax domicile **fi-2000-0020**.
- Entry dictated by a sudden deterioration of health does not. In a 2023 judgment, the court relied on the presumption in Art. 26 ZGB that a stay in an institution does not express an intention to establish the centre of one's activities there. The deceased had entered the home because of illness, the stay was short, and his partner continued to live in the retained apartment. The tax domicile therefore remained at the former place **fi-2022-0120**.

The decisions on this question are cantonal and should be read as applications of the general centre-of-life test.

Qualified residence: the 30-day and 90-day thresholds

Without a domicile, unlimited liability arises from a stay of at least 30 days with gainful activity, or 90 days without, "ungeachtet vorübergehender Unterbrechung" (notwithstanding temporary interruption) **Art. 3 StHG**. The French and Italian texts require a stay "sans interruption notable" or "senza interruzioni apprezzabili" **Art. 3 StHG**.

The Federal Supreme Court treats short interruptions as harmless while the connection persists. Once the threshold is reached, liability runs from the first day of the stay and ends on departure; a new stay must reach the threshold again **2C_186/2020**.

Cantonal courts define "temporary" narrowly:

- Lucerne requires a stay "en bloc". An interruption must be "kurzfristige, auf ganz wenige Tage beschränkte und von vornherein nur als vorübergehend gedachte Abwesenheit" (a short absence, limited to a very few days and intended from the outset as only temporary). An interruption may never be longer than the presence block itself. Work blocks of 11 to 14 days, each followed by a return to Greece, did not amount to a qualified stay **7W 18 5**.
- Ticino held that regular interruptions, even short ones, exclude unlimited liability. A seasonal stay of about 70 days a year in a holiday home created neither a qualified residence nor a secondary domicile **80.2011.146**.

Students and patients. Art. 3 StHG contains no counterpart to the federal rule that a person domiciled abroad does not acquire a domicile or residence through a stay solely to attend an educational institution or to receive care in a medical institution **Art. 3 DBG**. The Federal Supreme Court nevertheless applied that rule analogously to Zurich cantonal taxes, while holding that ambulatory treatment is not such a special purpose **2C_186/2020**. Vaud law contains an equivalent provision. The Vaud court describes it as a mere presumption, which the taxpayer can rebut by showing an intention to settle permanently at the place of study **fi-2018-0265**. In the reverse case of studies abroad, the same court held that the Swiss domicile continued while family ties in Switzerland predominated. It ended only once housing, work and personal ties had shifted abroad **fi-2018-0265**.

Proof, timing, procedure and treaty conflicts

Burden of proof and duty to cooperate

Tax domicile, as a fact establishing tax liability, "ist grundsätzlich von der Steuerbehörde nachzuweisen" (must in principle be proven by the tax authority) **2C_175/2008**. The burden shifts where the previous domicile assumed by the authority appears very probable: the taxpayer must then prove the alleged move. This rule was developed for international cases and also applies between cantons **2C_175/2008**. In 2C_175/2008, after about four unchallenged years in St. Gallen, the taxpayers had to prove a move to Thurgau by 31 December 2005, and failed **2C_175/2008**.

The shift requires clear and precise indicia. The Federal Supreme Court formulates the rule in these terms under Art. 3 para. 2 StHG **2C_107/2013**. The Ticino tax court shows its limit. Spouses had moved their civil domicile to Schwyz but kept a very large property in Ticino owned for decades. The statements of an employee, high staff and garden costs and electricity consumption did not suffice to establish unlimited liability in Ticino: the property's size could explain them, and earlier years showed similar figures. The court annulled the assessment and remanded for further investigation of medical, family and social ties and of the situation in the other cantons **80.2011.180**. Weak indicia therefore do not shift the burden; the authority must first complete its own fact-finding.

9C_447/2024 confirms the allocation. The authority must prove the domicile even though the taxpayer has a duty to cooperate, and if clear indications make the authority's version very likely, the taxpayer must produce contrary evidence **9C_447/2024**. The duty to cooperate under Art. 42 StHG covers the facts needed for that proof **2C_397/2010**.

The decisive date

Under Art. 4b para. 1 StHG read with Art. 15 para. 1 StHG, the situation on the last day of the tax period decides **9C_447/2024**. In 9C_447/2024, a move to Zug claimed for December 2020 was not established, so Ticino retained the taxing right for the whole year **9C_447/2024**. The Ticino court below had held that an arrival notice in Zug on 16 December 2020 proved only the deposit of papers; the centre of vital interests had not yet moved by 31 December **80.2022.100**. The Vaud court rejected the objection that taxing the whole period by reference to 31 December operates retroactively **fi-2018-0163**.

Double-taxation complaints and forfeiture

Before the Federal Supreme Court, a complaint under Art. 127 para. 3 BV may also challenge another canton's assessment for the same period, even if that assessment is already final (Art. 100 para. 5 BGG). The precondition is that the assessment can no longer be challenged by an ordinary remedy. In 9C_710/2022, the court abandoned its earlier practice under which the taxpayer's right of appeal could be forfeited **9C_710/2022**. A subsidiary request against a canton is inadmissible if that canton has issued no final assessment for the period **2C_403/2015**.

The earlier practice under the former OG allowed new facts before the Federal Supreme Court **2P.2/2003**. Under the BGG, by contrast, the court is bound by the facts found by the lower instance. It reviews them only for arbitrariness **2C_994/2019**, with a heightened duty to give reasons **9C_447/2024**.

A canton forfeits its taxing right if, knowing or able to know the relevant facts, it waits unduly long, and another canton that has taxed in good faith would otherwise have to refund. For periodic taxes, forfeiture occurs at the end of year "n + 2" **2C_428/2020**. In 2C_301/2017, Ticino's claim for 2011, asserted in February 2014, was time-barred, while its claims for 2012 and 2013 stood **2C_301/2017**.

In supplementary-tax proceedings, the court requires even more promptness. Zurich forfeited its right by waiting almost four years after an anonymous but complete tip-off. Only the other canton, not the taxpayer, may raise forfeiture **2C_428/2020**.

Treaty situations

In international cases, domestic unlimited liability is examined first. Only if the other state also treats the person as resident does the treaty tie-breaker apply **2C_472/2010**. In 2C_472/2010, the taxpayer remained domiciled in Aargau under Art. 3 DBG and StHG. Because Singapore also regarded him as resident, the closer personal and economic relations test of the treaty was then applied, again pointing to Switzerland **2C_472/2010**. In 2C_473/2018, the treaty with South Africa likewise did not alter a Swiss centre of life **2C_473/2018**.

Joint taxation of spouses (para. 3, first sentence)

Factor aggregation, independent of the property regime

The income and wealth of spouses living in a legally and factually undivided marriage are aggregated (Faktorenaddition) **2C_952/2020**. The cantonal rule corresponds to Art. 9 para. 1 DBG **9C_249/2023**.

The matrimonial property regime is irrelevant. The concept of an undivided marriage is interpreted autonomously for tax purposes, and

a marriage contract choosing foreign law governs only the liquidation of matrimonial property, not marital rights and duties **9C_249/2023**. BGE 122 I 139 put it categorically: "Das Steuerrecht berücksichtigt nicht, unter welchem Güterstand die Ehegatten leben, und ist dazu auch nicht verpflichtet" ("Tax law does not take into account the property regime under which the spouses live, and is not obliged to do so") **BGE 122 I 139**.

Joint taxation as such is constitutional. In BGE 110 Ia 7, however, the court held that progressive taxation requires the legislature to relieve married couples appropriately compared with single persons. Couples must not be taxed more heavily than economically equivalent cohabitants, although the Constitution leaves the method of relief open **BGE 110 Ia 7**. The more recent case law adds that joint taxation would have to be applied even if found unconstitutional, because of Art. 190 BV **9C_249/2023**.

When is a marriage "separated"? Three cumulative conditions

Separate taxation requires cumulatively **9C_249/2023**:

1. separate domiciles or dwellings;
2. dissolution of the marital community;
3. "keine Gemeinschaftlichkeit der Mittel für Wohnung und Lebensunterhalt" (no pooling of means for housing and living costs).

Separate dwellings alone, as in a weekend marriage, do not suffice **9C_249/2023**. A sporadic common life also keeps the marriage undivided **2C_502/2015**. The Ticino tax court, citing Federal Supreme Court case law, adds two further cumulative criteria: the couple no longer appears united in public, and the separation is lasting (at least one year) or ends in divorce **80.2023.199**.

The financial condition is applied realistically. In 2C_502/2015, keeping the former household account running for a limited time did not alter the overall picture of a marriage separated since the beginning of the year **2C_502/2015**. The Zurich Administrative Court accepted separate taxation for 2017 although the husband moved out only on 1 December 2017 and the financial separation was completed only in October 2018. Later conduct sufficed to assume separate use of means retroactively for December 2017 **SB.2022.00008**.

Burden of proof. Under Federal Supreme Court case law, whoever relies on separate taxation must prove this exceptional situation, that is, a legally or factually separated marriage. Where the authority claims separate taxation against spouses seeking joint taxation, the burden lies with the authority **2C_952/2020**. Geneva practice formulates the burden as resting on the spouses **ATA/1191/2015**. That formulation is consistent with the Federal Supreme Court's rule only where the taxpayers are the ones invoking separation.

Spouses with separate cantonal domiciles

Spouses may have separate main tax domiciles and still be jointly taxable. Separate main domiciles do not by themselves make them separate tax subjects: that requires, in addition, that support between them is limited to fixed monetary contributions **2C_952/2020**. Otherwise, each spouse is taxed in their own canton of domicile, the factors of both are combined, and an allocation between the cantons is made **2C_952/2020**. In 2C_952/2020, the tax authority bore the burden of proof and could not establish a factual separation, so joint taxation with allocation followed **2C_952/2020**.

The Ticino tax court applied the same rule where the wife had moved to St. Gallen for health reasons while the husband stayed in Ticino and supported her financially. In the court's words, separate taxation of spouses does not come into consideration merely because they have two separate domiciles ("Una tassazione separata dei coniugi non entra in linea di conto unicamente per il fatto che questi hanno due domicili separati"). The marital community continued, so the factors were aggregated and split between the two cantons. As a consequence, the husband's payments to his wife were not deductible maintenance **80.2023.199**.

Marriage, separation, divorce and death during the year

Art. 18 StHG sets the following rules **Art. 18 StHG**:

- spouses are taxed jointly for the entire period in which they marry;
- on divorce or legal or factual separation, they are assessed separately for the entire period;
- on the death of a spouse, both are assessed jointly until the date of death, and the survivor separately for the rest of the period.

The Federal Supreme Court's reasoning in 2C_502/2015 explains the principle: the personal situation on 31 December governs the whole period **2C_502/2015**. The same judgment notes that the StHG version applicable in 2011 contained no rule on assessment upon marriage, divorce or separation, so the cantons were then free to legislate **2C_502/2015**. Disputes about tax years for which that version applied may therefore turn on cantonal law.

Procedural position and liability

Spouses in an undivided marriage exercise their procedural rights and duties jointly. They sign the return jointly, and a remedy is filed in time if one spouse acts within the deadline **Art. 40 StHG**.

The StHG, unlike Art. 13 DBG **Art. 13 DBG**, contains no rule on spouses' joint and several liability. It leaves the matter to the cantons **BGE 122 I 139**. The Vaud court links solidarity to para. 3: it flows from the principle that a married couple forms an economic unit. Yet the StHG contains no provision on solidarity between spouses ("La LHID ne contient pas de disposition relative à la solidarité entre époux"), so it does not decide whether solidarity exists or when it ends **fi-2019-0097**. Cantonal rules on spousal solidarity are therefore autonomous cantonal law, reviewed only for arbitrariness and constitutionality **2C_740/2020**. The cantonal solutions differ markedly:

- Appenzell Ausserrhoden. Solidarity was upheld for debts still open at separation, despite the husband's bankruptcy **BGE 122 I 139**.
- Vaud. Solidarity continues after separation for taxes relating to the period of common life. In the underlying judgment, a wife separated since December 2010 remained liable for unpaid taxes for 2004 to 2009. The court read the absence of a rule like Art. 13 para. 2 DBG in cantonal law as a deliberate legislative choice **fi-2019-0097**. The Federal Supreme Court called this a deliberately stricter choice than the federal rule, but not arbitrary **2C_740/2020**.
- Ticino. Cantonal law mirrors the DBG. Solidarity of spouses who are separated in law or in fact lapses also for all tax amounts still owed. Thereafter each spouse answers only for their share, which the authority must allocate on request. The Ticino court stresses that this liability regime must be clearly distinguished from the family taxation unit **80.2020.82**. Solidarity also ends ex lege when one spouse is insolvent, for example once loss certificates are issued. The ordinary collection limitation periods then run separately for the other spouse **80.2016.61**.
- Solothurn. On separation, liability for state tax ends only for the period of separate assessment ("Bei der Staatssteuer gilt dies nur für die Zeit der getrennten Veranlagung"), whereas for the direct federal tax it ends for all open debts. Joint liability for jointly evaded federal tax survives under Art. 177 DBG **SGSTA.2014.62**.
- Zurich. The DBG model is followed. Solidarity ends on separation, and the permanent insolvency of one spouse limits each spouse to their own share even where the marriage is still intact **SB.2021.00072**.

For the direct federal tax, the Federal Supreme Court sets a strict insolvency threshold: the spouse must have, at least in the medium term, no attachable income and no realisable assets. Insolvency must be proven, not merely made plausible, by the person seeking release. A 24 to 36 month repayment test is irrelevant **9C_233/2023**. For cantonal taxes, the corresponding question arises under the cantonal solidarity rule.

Children's income and wealth (para. 3, second and third sentences)

The income and wealth of children under parental custody are attributed to the custody holder, with two exceptions: children's earned income and real-estate gains are taxed separately **Art. 3 StHG**. The line between attributed income and earned income is drawn by the nature of the payment:

- Orphan pensions paid to a minor under the AHV, a pension fund or the SUVA are added to the income of the custody holder, although the claim belongs to the child **80.2007.182**. The Ticino court based this on the federal and cantonal parallel rules.
- Substitute income for the child's own earning capacity is treated as earned income. The Solothurn tax court taxed a CHF 300,000 lump-sum invalidity insurance benefit to the minor child personally, relying on the Federal Tax Administration's circular. This applied even though the child was not yet gainfully employed or able to work **SGSTA.2014.4**. The circular is administrative guidance; the court adopted its reasoning.

For real-estate gains, the Federal Supreme Court notes that Art. 3 para. 3 StHG expressly provides for separate taxation. A canton therefore stays within the harmonisation framework when it taxes each spouse separately on their own gain **2C_704/2019**.

Current law contains no specific attribution rule for children of unmarried parents under joint custody. The 2025 reform addresses this by splitting attribution in halves **BBl 2025 2033**.

Registered partners and cohabitants (para. 4)

Registered partners have the same position as spouses. This extends to maintenance during the partnership and to maintenance and property settlement on separation and dissolution **Art. 3 StHG**. The equivalence works in both directions:

- Joint taxation and its end. The Geneva court confirmed joint taxation of registered partners, which ends only on a lasting separation in law or in fact **ATA/1191/2015**.
- Spousal exclusions apply too. The Graubünden court denied a registered partner the deduction for supporting a needy person, because that deduction is excluded for spouses **A 2023 13**.
- Foreign unions. The Geneva court treated a foreign same-sex marriage recognised in Switzerland as a registered partnership, so the partner's factors were included for rate purposes **ATA/70/2021**.

The analogy does not extend further. In 9C_643/2023 (decided in November 2024), the Federal Supreme Court refused to treat a Canadian de facto union as equivalent to a Swiss registered partnership, because that regime concerns only same-sex persons. Maintenance paid to a former cohabitant was therefore not deductible. The court applied the same reasoning to cantonal taxes, because the cantonal provision has the same wording **9C_643/2023**.

Cohabitants (concubinage) fall outside paras. 3 and 4 and are taxed individually. The Federal Supreme Court held that cohabitants are taxed separately like single persons and cannot be assessed as a unit, and that this separate treatment is not in itself contrary to equality. The same decision found, however, that wholly disregarding a cohabitant's maintenance burden for his children violated the ability-to-pay principle **BGE 118 Ia 1**. The Ticino tax court likewise excludes joint taxation of cohabiting couples **80.2016.306**. The comparison with cohabitants remains the constitutional benchmark for married couples: tax laws that favour economically equivalent cohabiting couples over married couples are incompatible with equality before the law **BGE 110 Ia 7**.

Practical checkpoints

- Domicile claims. Assemble evidence of the actual centre of life: overnight stays, partner and family location, social and club ties, housing conditions. Deposited papers carry little weight on their own **9C_173/2024**.
- Relocation at year end. The situation on 31 December decides. A taxpayer leaving a long-standing domicile bears the practical burden of proving the move was complete by that date **2C_175/2008 9C_447/2024**.
- Weekly commuters over 30. Rebuttal requires proof of at least weekly returns and particularly close ties at the family place **2C_994/2019**.
- Married commuters. Document regular returns to the family place, and check whether the professional role could qualify as a leading position **2P.2/2003 2C_403/2015**.
- Double taxation. Raise the conflict before the Federal Supreme Court together with the other canton's final assessment **9C_710/2022**. Cantonal forfeiture after "n + 2" can only be invoked by the other canton **2C_428/2020**.
- Separation. All three conditions must be shown, including the end of pooled finances **9C_249/2023**. Check the cantonal rules on solidarity for unpaid joint taxes, which can survive the separation **2C_740/2020**.