



Ordinance 2 regarding the measurements of the combat of coronavirus (status 9 April 2020)

Crossing the border & control only for work purposes:

- Swiss nationals,
- Swiss residence permits, cross-border commuter permit or notification confirmation or approval for a residence permit
- Visa for the attending professional consultations as a health sector specialist or for making an ovvidal visit of vital importance.
- Transporting goods for commercial purposes
- Transit through Switzerland
- Emergency situation
- Specialist in the healthcare sector

No Schengen visas as well as national visas until 15 June

High risk countries & areas

- all Schengen states (with exception of the principality of Liechtenstein)
- All other states

Challenges of the home office

Work & Residence Permit:

- Check nationality
- Review whether a work permit is required or notification of posted worker

Labour law:

Mandatory labour law provisions have to be considered (eg. work hours)

Social security:

- Review 25% ruling if the agreement of free movement is applicable.
- Continuation of Swiss social security
- Review health insurance coverage

Taxation:

- Taxation of days spent in home office in residence country and not in Switzerland
- Review withholding tax requirement

Others:

- Review payroll requirements
- Review permanent establishment



CASE 1: Home office for cross border commuter

German national is residing in Konstanz, Germany and is working for the ABC Consulting Ltd in Zurich, Switzerland.

Due to the current COVID-19 situation he is also working from home since 15 March until 2 May 2020.
Before his usual work schedule was working Fridays from home.

What needs to be done?

Work & Residence Permit:

- No work permit required
- No application for posted worker required Social security:
- He will exceed 25 % working in home office. Based on German and Swiss information, this should be not a problem – request A1
- Continuation of Swiss social security

Taxation:

- Check with German tax authority, whether he can pay taxes through tax return filing
- The days spent in home office before as well as the days spent in home office during COVID-19 period are subject to taxation in Germany.

CASE 2: Home office for international commuter

British national is residing in Baar, Switzerland and is working for the ABC Consulting Ltd in Zurich. His spouse and the 2 children live in Paris, France. He is commuting to them before on a weekly basis. Due to the current COVID-19 situation he moved to his family in Paris and is working from there since 15 March until 2 May 2020.

What needs to be done?

Work & Residence Permit:

- No work permit required as he is EU national
- application for posted worker needs to be reviewed Social security:
- Request A1
- Continuation of Swiss social security

Taxation:

- Check with the French tax authority, whether the can pay taxes through tax return filing
- The days spent in France are taxable in France, as this is his centre of life.

CASE 3: Home office in a different country

Hungarian national is employed by a Swiss company and on assignment in France. He has a property in Austria.

Due to the current COVID-19 situation he moved on his own without checking with the HR with his family to Austria and is working from there since 1 March until 2 May 2020.

What needs to be done?

Work & Residence Permit:

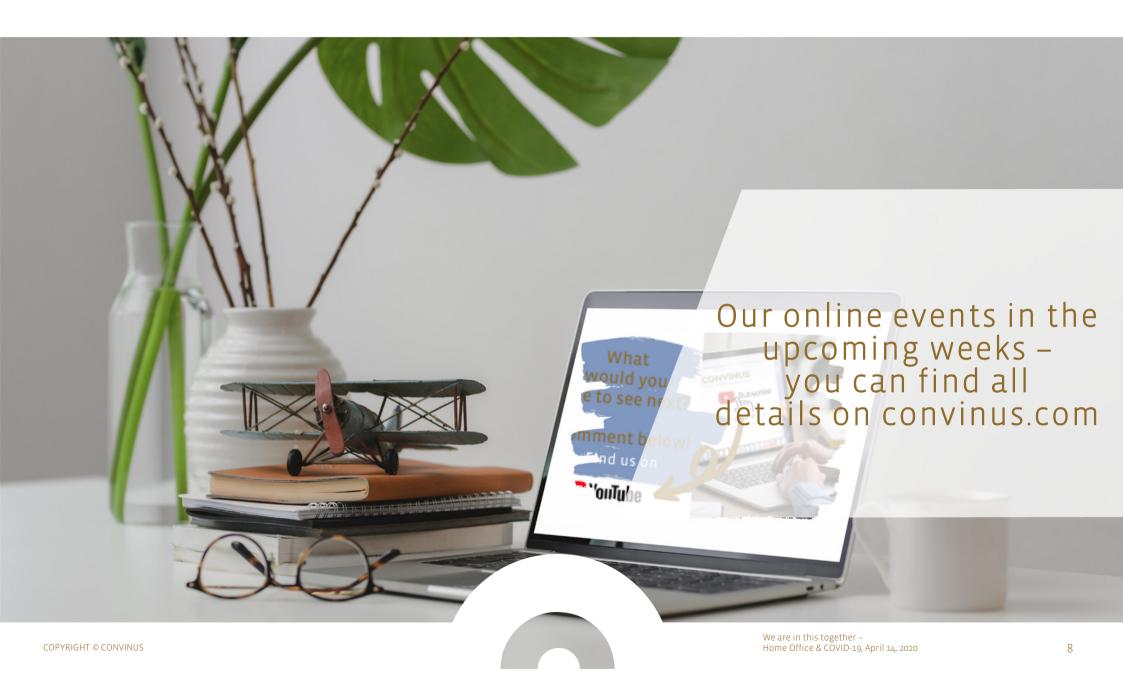
- No work permit required as he is EU national
- application for posted worker

Social security:

- Request A1
- Continuation of Swiss social security

Taxation:

Risk of Austrian income taxation









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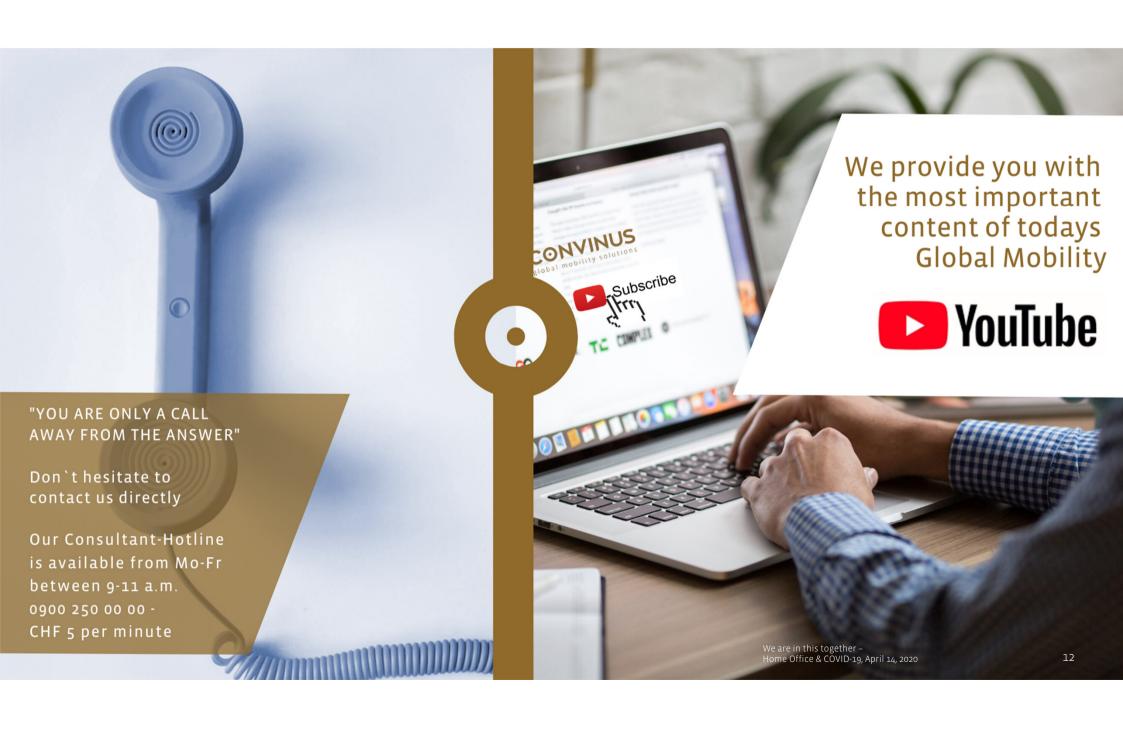








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CONVINUS global mobility solutions









Talstrasse 70 CH-8001 Zürich

Tel. +41 44 250 20 20 Fax +41 44 250 20 22

info.zuerich@convinus.com

Aeschenvorstrasse 71 CH-4051 Basel

Tel. +41 61 508 20 40 Fax +41 61 508 20 44

info.basel@ convinus.com Postfach CH-1215 Genf

Tel. +41 22 508 20 60 Fax +41 22 508 20 66

> info.genf@ convinus.com

Turmstrasse 18 CH-6300 Zug

Tel. +41 41 508 20 70 Fax +41 41 508 20 77

info.zug@ convinus.com



