

A hand holding a laptop with business travel icons. The background features a globe with a rainbow arc. The hand is holding a laptop, and on the screen, there are several icons: a white file folder with a yellow label that says 'FILE', a blue and white striped folder, a blue and white striped folder, a blue and white striped folder, and a small airplane flying over a globe.

**CONVINUS**  
global mobility solutions

**Coffee & Consulting**

**February 13, 2023  
at 11 am**

**We answer the 5 most  
asked questions about  
BUSINESS TRAVELS!**

**Our routine for  
your success**

# Definition of a business traveler?

- **Employment:** Employed outside of country A and remaining employed outside of country A
- **Residence:** Residence outside of country A
- **Salary:** In general getting paid outside of country A
- **Purpose:** Purpose of travels: eg. meetings, conferences, fairs, projects, maintenance work
- **Travels:** Entering a country A sporadically on a daily basis, weekly basis



# Question 1 – Which aspects should be reviewed for business trips?

- immigration situation and entry formalities
- tax situation
- social security situation
- mandatory labour market conditions
- payroll formalities
- expense guidelines and reimbursement
- tracking
- policy

## Question 2 - Is a work permit or visa required?

- If employment - requirement of work permit
- If no employment – only business visa might be required
- Nationality of employee
- Employing entity
- Mandatory requirements, e.g. Switzerland
  - Swiss equivalent salary
  - Reimbursement of travel cost
  - Reimbursement of accommodation
  - Reimbursement of meals

Definition of  
employment

# Equivalent salary

Lohnprofil definieren – Pflichtangaben

Region	▼ Auswählen
<b>i</b> Branche	▼ Auswählen
<b>i</b> Berufsgruppe	▼ Auswählen
<b>i</b> Stellung im Betrieb	▼ Auswählen
<b>i</b> Wochenstunden	✎ Eingeben

Lohnprofil definieren – Optionale Angaben

<b>i</b> Ausbildung	▼ Optional
Alter	✎ Optional
<b>i</b> Dienstjahre	✎ Optional
Unternehmensgrösse	▼ Optional
<b>i</b> 12 / 13 Monatslohn	▼ Optional
<b>i</b> Sonderzahlungen	▼ Optional
Monats- / Stundenlohn	▼ Optional

## Salarium – Statistischer Lohnrechner 2016

### Sie haben folgendes Profil ausgewählt:

Region	Zürich (ZH)
Branche	64 Finanzdienstleistungen
Berufsgruppe	24 Betriebswirtschaftler/innen und vergleichbare akademische Berufe
Stellung im Betrieb	Stufe 1+2: Oberes und mittleres Kader
Wochenstunden	42
Ausbildung	Universitäre Hochschule (UNI, ETH)
Alter	52
Dienstjahre	30
Unternehmensgrösse	50 und mehr Beschäftigte
12 / 13 Monatslohn	12 Monatslohn
Sonderzahlungen	Nein
Monats- / Stundenlohn	Monatslohn

### Monatlicher Bruttolohn nach Geschlecht, Nationalität und Aufenthaltsstatus

Schweizer/-innen	25% verdienen weniger als	Zentralwert (Median) *	25% Prozent verdienen mehr als
♂	12 958 CHF	14 783 CHF	17 046 CHF
♀	14 393 CHF	16 420 CHF	18 933 CHF

- Online notification: Lower quartile
- Median for all other permits

## Question 3 – Is the business traveller become tax liable in the country of destination?

- Tax residence of employee
- Double tax treaty
- 183 days rule
- Recommendation: avoiding tax liability in the destination country

183 days rule

# 183 days rule with factual employer principle

Less than 183 days in  
Switzerland

No compensation in  
Switzerland

No cost coverage in  
Switzerland

Switzerland: In addition:  
Factual employer principle

## Example

- A controller from the German branch will come to Switzerland every month for 2-4 days
- He is meeting with his team and other peers to discuss projects
- His salary will still be paid from Germany.
- His German employment contract remains unchanged
- The employment cost for the work days in Switzerland will be charged to the Swiss entity



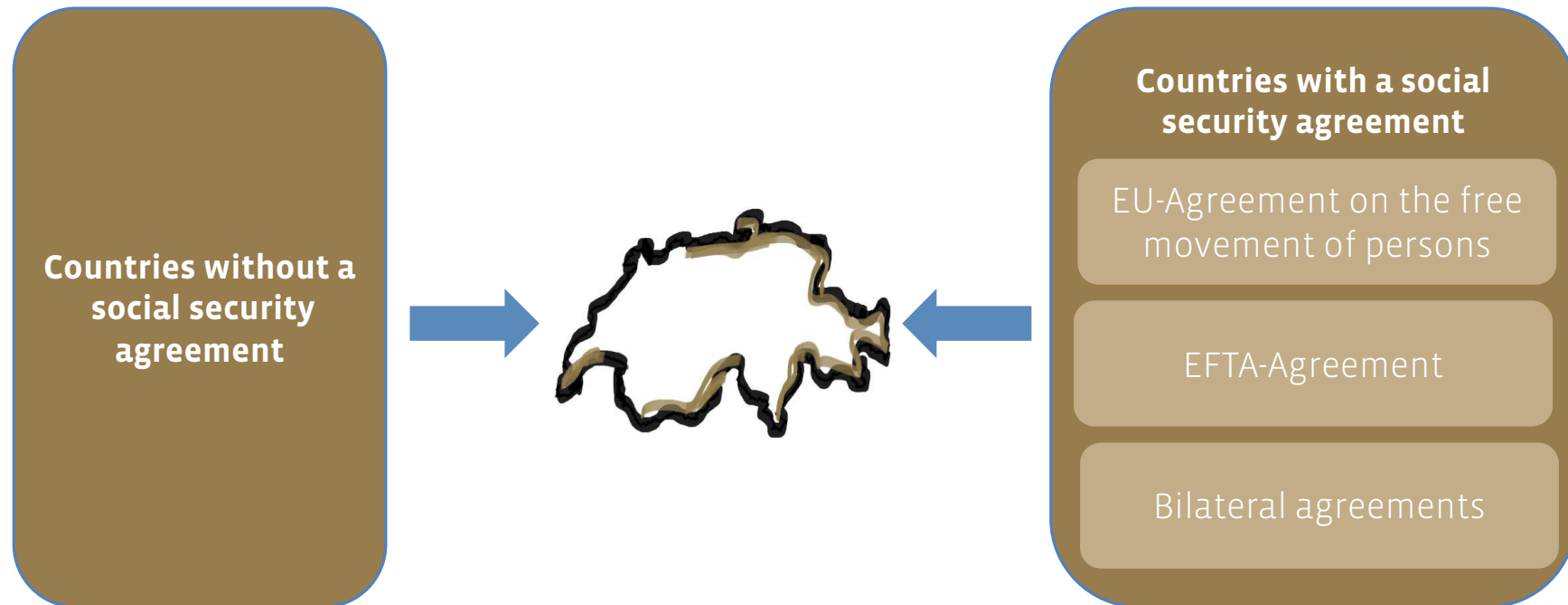
## Question 4 – Does the business traveller become subject to social security in the country of destination?

- Nationality of employee
- Social security liability
- Social security treaty
- Formalities: A1 or CoC
- Additional international health insurance
- Exemption from social security liability in the country of destination

Requirement of  
the A1  
from the first day  
in some countries



# Overview of social security agreements



# Question 5 – What are the risks in case of non-compliance?

## Employer obligations

- Additional salary payments
- Reimbursement of expenses
- Correct withholding tax deduction
- Taking care of formalities
- Requesting the Work permit
- Reviewing mandatory labour market conditions

## Problem

- Payments not fully known or reported
- Lack of knowing of business trips

## Impact

- No work permit
- No A1 or CoC
- No correct salary payment / reimbursement of expenses
- No correct taxation



### Sanction

- In the following areas:
  - immigration
  - tax
  - social security
  - labour law
- Sanctions:
  - Fines
  - Prison
  - Blacklist

A hand holding a white file folder with a yellow label that says "FILE". The folder is decorated with a blue and white striped pattern, a small globe, and a small airplane. The background is a soft-focus image of a hand holding a laptop, with a rainbow visible in the distance.

Your Questions?



# OUR WEBINARS 2023 – BOOST YOUR CARRIER



23. Februar 2023  
von 10:00 - 11:00 Uhr

**Rechtliche Aspekte der  
Homeoffice-Tätigkeit von  
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Wochenaufenthaltern**



28. März 2023  
von 10:00 - 11:00 Uhr

**Payroll:  
Welcher Ansatz ist  
der Beste für Entsandte?**



25. Mai 2023  
von 10:00 - 11:00 Uhr

**Schweiz:  
Aktuelle Herausforderungen  
bei Arbeitsbewilligungen**



20. Juni 2023  
von 10:00 - 11:00 Uhr

**Grenzüberschreitende Tätigkeit -  
Der sichere Weg durch  
den Sozialversicherungs-  
dschungel**



29. August 2023  
von 10:00 - 11:00 Uhr

**CH <-> DE  
Herausforderungen  
bei grenzüberschreitender  
Tätigkeit**



28. September 2023  
von 10:00 - 11:00 Uhr

**Einfache Administration  
von Entsendungen -  
Tipps & Tricks**



October 24, 2023  
10:00 - 11:00 am

**Assignments to Switzerland  
Immigration, tax and  
social security aspects**



30. November 2023  
von 10:00 - 11:00 Uhr

**Die 7 teuersten Fehler  
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# SEMINARS 2023

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03. Oktober 2023  
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**Remote Work / Workation  
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Intensiv-Seminar  
+ Zertifikat

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18. April 2023  
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**Compliance-Aspekte  
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Mitarbeitereinsätzen**  
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