

CONTACT:

info@mauvegroup.com

www.mauvegroup.com



EMPLOYMENT STATUS Individuals working in Switzerland will be employed by our virtual branch of White Coral Business Consulting Ltd.

PAYROLL Employees will be placed on a local payroll and their salaries will be paid in Swiss francs into a local bank account each month.

TAX & SOCIAL SECURITY Both local and expatriate employees are subject to social security contributions. Social security will be deducted on a monthly basis and paid to the authorities.

Swiss nationals will be placed on a local payroll from day one. They are personally responsible for their own taxes, therefore, no taxes are deducted at source. Individuals must file a tax return at the end of the fiscal year. Expatriate employees will also be placed on a local payroll and have taxes deducted monthly from day one. However, the annual tax return is not mandatory for expatriates and will depend on personal circumstances and earnings. The tax office will contact the individual if it is deemed necessary.

Income tax is a combination of federal, cantonal and municipal tax and the rates charged depend on certain factors such as the residential address, location of work, earnings and age of the employee. The tax rates vary depending on canton in Switzerland, therefore, rates are applicable in the canton where the individual is working. An individual living in Switzerland is considered as a normal taxpayer and is usually liable for the following taxes:

- Federal tax (flat rate)
- Cantonal tax (varies from canton to canton)
- Municipal tax (varies from commune to commune)
- Wealth tax (variable)
- Church tax (not mandatory, only exists in certain cantons)

IMMIGRATION Switzerland is a Schengen country. Although EU citizens do not need a work permit, if the intended stay is longer than three months, they will be required to register with the local commune (town hall) in their town/city of work within 14 days of entering Switzerland. It can take approximately 1 week to 3 months to process the residence permit which will normally be posted to the applicant. When applying, it is recommended that individuals ask for a receipt of submission. The cost is approximately 100 CHF depending on the commune where the individual is applying. The fee is paid directly to the authorities.

Non-EU citizens working in Switzerland will require an L or B permit depending on the length of the contract. L permits are issued in 12 month increments with a maximum duration of 24 months, after which point a Long Term (B) permit (subject to quota) must be requested.

Once the L Permit is approved, the applicant must apply for a multiple-entry D visa from the Swiss Embassy or Consulate specified in the application. Application requirements will vary depending on the Embassy or Consulate and should be checked on a case-by-case basis. Police clearance certificates are generally not required but may be requested depending on the Embassy or Consulate. Please note that a multiple-entry visa should be applied for, to facilitate travel, but that the Embassy or Consulate may issue a single-entry visa at their own discretion. The processing time for the L visa with multiple-entry D visa is approximately 3 - 4 months.

ABOUT SWITZERLAND Capital: Bern
Dialing code: +41
Currency: Swiss Franc
Population: 8.081 Million
Official Languages: French, German, Italian, Romansh
Continent: Europe

Email: info@mauvegroup.com
Tel CY: +357 26 818210
Tel UK: +44 1904 550530
Tel UAE: +971 44328528