

Employees resident in France – The challenges with withholding tax and reporting

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| Course No. | 25E02 |
| Date | 07.01.2025 |
| Location | Virtual training (Zoom) |
| Time | 10.00 - 12.00 Swiss time |
| Price | CHF 320.-- incl. participation, documentation |

Background

Switzerland has entered into mutual agreement procedures with France, which have been applicable since 1 January 2023. These were concluded in order to be able to grant employees up to 40% teleworking. An exchange of information with France is planned for the period from 2025. This reporting applies not only to employees who are granted teleworking, but to almost all employees residing in France. Companies should prepare for this carefully. The reporting will reveal any cases where the thresholds are exceeded, and taking the whole calendar year into account is a stumbling block. For example, if an employee joins during the year, information from their previous employer in Switzerland should be known.

Goal

You will get an overview of the current regulations regarding withholding taxes and understand the implications for the Swiss payroll for telework in France. You will know the content of the planned information to be reported to the authorities. This will enable you to take the necessary measures and corrections in payroll accounting and in HR policies.

Content

I will examine the various provisions of the double taxation agreement between Switzerland and France and the cross-border commuters agreement of 1983:

- Taxation of cross-border commuters and international weekly residents Switzerland – France (DTA and cross-border commuters agreement 1983)
- The teleworking provisions Switzerland – France (DTA and cross-border commuters agreement 1983)
- Calculation examples
- In which situation is it necessary to exclude foreign working days and how are they calculated?
- Data exchange with France, implementation in payroll accounting, including with the extended

Swissdec Standard 5.3

- Information requirements according to the “Loi fédérale sur l’échange international automatique de renseignements concernant les données salariales (LEADS)”

The provisions are explained with many examples.

Time schedule

10:00 to 12:00

Speaker

Brigitte Zulauf, Managing Director, Zulauf Consulting & Trading GmbH, author of the specialist book Withholding Taxes and member of the adhoc Group Reporting France

Target audience

The seminar is addressed to HR and payroll professionals and fiduciaries/outsourcers as well as other interested parties who have to deal with this matter.

I look forward to welcoming you.

Registration

Due to the limited number of participants, registrations will be considered and confirmed in the order in which they are received.

Registration deadline

31.12.2024

Contact

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Cancellation

In case of cancellation up to 15 working days before the event, the participant will receive a full refund of the participation fee. Up to five full working days before the event, I will charge 50% and in case of a later cancellation, the full amount will be charged.

Of course, you can register a substitute participant at any time.