

Instructions for completing the form, which must be submitted to the cantonal tax authority.

‘Employer’s certificate for employees resident in France pursuant to Article 4 of the Switzerland–France Double Taxation Agreement, who are subject to Articles 17 and ^{28ter} of the Agreement’*

Table of contents

1	Legal basis	2
2	Standard certificate	3
3	Submitting the certificate	4
4	Use	4
5	Explanations of the individual fields	5

* For the sake of readability, only the masculine forms are used in these explanations. Women are, of course, included.

1 Legal basis^{1,2}

The [Additional Agreement](#) of 27 June 2023 to the Agreement between Switzerland and France of 9 September 1966 for the avoidance of double taxation with respect to taxes on income and capital (hereinafter: the Additional Agreement) entered into force on 24 July 2025. It has been applicable since 1 January 2026. The Supplementary Agreement contains new and permanent taxation rules for income from teleworking and applies **throughout Switzerland**. Excluded are employees of Swiss nationality working for public-sector employers³.

Under the Supplementary Agreement, the portion of salary attributable to telework is taxable in the employer's country (Switzerland). However, this applies only if telework does not exceed 40% of working hours per calendar year.

In return, Switzerland makes a compensatory payment to France (Article 10(1)(b) of the Supplementary Agreement). This amounts to 40% of the tax (subject to the exemption threshold applicable in Geneva) levied in Switzerland on telework carried out in France.

For employees who are resident in France and work for an employer in Switzerland, it is essential that the employer accurately records the percentage of time spent working from home and certifies this to the cantonal tax authorities. When determining the percentage of time spent working from home, the employer must, in particular, take into account the arrangements regarding the maximum 10 days of temporary assignments in France or a third country, where applicable (see also the [mutual agreement protocols with examples](#)).

This percentage forms the basis for Switzerland's compensation payment to France (with the exception of employees subject to the Agreement of 11 April 1983 on the taxation of the income from employment of cross-border workers) and is the subject of a notification to France under the automatic exchange of information.

According to Article 129(1)(e) of the Federal Tax Act (DBG), the proper functioning of the international regulations agreed between states requires that wage data be adequately certified. For this purpose, proof must be provided to the tax assessment authorities in the context of data exchange, in accordance with the relevant international agreement

¹ The term '*employer*' used in these explanatory notes covers, in addition to the 'traditional' employer, all debtors of the taxable benefit within the meaning of section 2.2 of [Circular No. 45 of the FTA dated 12 June 2019](#).

² The term '*employee*' used in these explanatory notes covers, in addition to the 'traditional' employee, all persons within the meaning of section 2.1 of [Circular No. 45 of the FTA dated 12 June 2019](#).

³ Subject to [Article 21\(2\)](#) of the aforementioned Agreement.

to provide the data required for tax purposes. Employers must submit the certificate even if the employee has not carried out any telework in the country of residence.

2 Standard certificate form

The form 'Employer's certificate for employees resident in France pursuant to Article 4 of the Switzerland–France Double Taxation Agreement, who are subject to Articles 17 and 28^{ter} of the Agreement' (hereinafter: certificate) was drawn up on the basis of Article 28^{ter} paragraph 1 of the Double Taxation Agreement, in collaboration with Swiss business representatives, Swissdec and the cantonal tax administrations.

Please note:

- The certificate and the explanatory notes are only applicable if and to the extent that the employer does not settle withholding tax on wage income electronically (e.g. via ELM/Lohnstandard-CH or via a cantonal portal solution). In this case, the provisions set out in the guidelines of ELM/Lohnstandard-CH⁴ or the cantonal tax authority apply.
- In cantons that have their own paper form (e.g. Geneva and Vaud), this certificate cannot be used to submit data to the cantonal tax administration. In these cantons, the cantonal form must be used for submission. Submission using this form would be invalid.
- The certificate is intended for the exchange of information between employers and cantonal tax authorities.

The explanatory notes are binding on all employers who employ staff covered by Article 17 and Article 28^{ter} or, where Article 17 applies, by Article 21(2) of the double taxation agreement. They also serve to ensure the certificate is completed correctly and help the cantonal tax authorities to process the certificates efficiently.

To ensure that any scanning solutions used by the cantonal tax authorities can also be applied to the certificate, the certificate must not be altered in any way, whether in form, appearance or otherwise.

⁴ www.swissdec.ch/elm > Version 6.0 – Issue 06.03.2026 (current certification basis) > Guidelines for payroll data processing (20260306)

3 Submission of the certificate

The certificate, completed in full and correctly, must be sent by post to the relevant cantonal tax authority at the start of the following year. The cantonal tax authorities will only accept certificates that have been completed in full and correctly. The fields marked in light red must be completed (see explanations for the individual fields).

4 Use

The certificate will be available from 1 January 2026. Its use is mandatory unless an electronic payroll procedure (ELM/Lohnstandard-CH or cantonal portal) is used or a cantonal form is available.

5 Explanations of the individual fields in the ' ' form

Employer's certificate¹

for employees resident in France in accordance with Article 4 of the Switzerland–France Double Taxation Agreement, who are subject to Articles 17 and 28^{ter} of the Agreement*

→ To be submitted to the relevant cantonal tax administration if the employer does not settle withholding tax electronically and no official cantonal form exists.

Details of the taxpayer or employee:

- | | | |
|-----|---|-------------------------------------|
| 1. | Name(s) ² : | <input type="text" value="1"/> |
| 2. | First name(s) ² : | <input type="text" value="2"/> |
| 3. | Date of birth ² : | <input type="text" value="3"/> |
| 4. | Address: | <input type="text" value="4"/> |
| 5. | Postcode ² : | <input type="text" value="5"/> |
| 6. | Place of residence ² : | <input type="text" value="6"/> |
| 7. | Place of birth: | <input type="text" value="7"/> |
| 8. | Marital status: | <input type="text" value="8"/> |
| 9. | Tax number FR: | <input type="text" value="9"/> |
| 10. | AHV number: | <input type="text" value="10"/> |
| 11. | Calendar year in which the income was earned ² : | <input type="text" value="11"/> |
| 12. | Teleworking rate in per cent ^{2,3} : | <input type="text" value="12"/> % |
| 13. | Total gross remuneration ^{2,3} : | CHF <input type="text" value="13"/> |

Employer's contact details:

Accuracy and completeness confirmed:

- | | | |
|-------------|---------------------------------|---------------------------------|
| Name: | <input type="text" value="14"/> | |
| Telephone: | <input type="text" value="15"/> | |
| Email: | <input type="text" value="16"/> | |
| Place/Date: | <input type="text" value="17"/> | <input type="text" value="18"/> |

¹ The term 'employer' used in this form covers not only the 'traditional' employer but also all payers of taxable benefits within the meaning of section 2.2 of Circular No. 45 of the Federal Tax Administration (FTA) dated 12 June 2019.

² Mandatory information for the exchange of information (see Art. 6 of the Supplementary Agreement and Art. 28^{ter} of the CH-FR DTA)

³ Mandatory information for the calculation of the compensation payment to France (see Art. 10 of the Supplementary Agreement)

* For reasons of readability, only the masculine forms are used in these explanatory notes. Women are, of course, included.

No.	Explanatory notes	Mandatory field
1	Employee's name(s) (<u>all</u> names must be provided)	yes
2	Employee's first name(s) (please state <u>all</u> first names)	Yes
3	Employee's date of birth. The following format must be used: dd.mm.yyyy (e.g. 02.11.1983)	yes
4	Employee's address. The address to be provided is the one that was relevant during the period of limited tax liability in the employment period as specified in section 11.	no
5	Postcode of the employee's place of residence. Enter the postcode that was applicable during the period of limited tax liability in the employment period as per section 11.	yes
6	Employee's place of residence. The place of residence that was relevant during the period of limited tax liability in the employment period as per section 11 must be stated.	yes
7	Employee's place of birth	No
8	The employee's marital status. The marital status that applied during the period of limited tax liability in the employment period specified in section 11 must be stated. If there has been a change in marital status during the certification period, the new marital status must be stated with an 'effective from' date. (Example: married – 15 January)	no
9	Employee's FR tax number	no
10	Employee's AHV number (if no AHV number is available, the reason must be stated).	yes
11	Calendar year in which the income was earned. In principle, the calendar year must be stated. If the period of limited tax liability during the employment period does not correspond to the entire calendar year, only the actual period for which the employment relationship lasted, a salary payment was made and the employee was resident in France may be stated. Only the calendar year is reported to France.	yes
12	<p>Teleworking percentage. This generally refers to the working time during which the work is performed from home in the country of residence. However, in accordance with the solution agreed with France, this teleworking may also be carried out in a holiday home or a co-working space within the country of residence. According to this definition, teleworking may therefore be carried out anywhere within the employee's country of residence.</p> <p>A maximum of 10 days for temporary assignments must be included within the allocated teleworking quota; in other words, the duration of teleworking and a maximum of 10 days of temporary assignments must remain within the 40% teleworking quota (e.g. 96 days out of 240 working days per year for full-time employment) – the actual contractual provisions must always be taken into account). The teleworking quota is calculated as teleworking time, including a maximum of 10 days for temporary assignments, divided by total working time multiplied by 100. Note: If the teleworking quota, excluding temporary assignments, does not exceed 40%, the reported proportion can never exceed 40%, regardless of the number of days spent on temporary assignments.</p> <p>This field must also be completed if no telework has been carried out in the country of residence and no temporary assignments have been carried out in the country of residence or in a third country. In this case, a 0 must be entered in the field.</p>	yes
13	Total amount of gross remuneration. The total gross remuneration received by the employee during the period of employment subject to limited tax liability in accordance with point 11 must be stated, which is either (I) subject to withholding tax or (II) is used to determine the amount of the payment adjustment required by France under the Agreement of 11 April 1983 on the taxation of the income from employment of frontier workers.	yes

No.	Explanations	Mandatory field
14	Surname and first name of the person responsible for the certificate	Yes
15	Telephone number of the person responsible for the certificate	Yes
16	Email address of the person responsible for the certificate	Yes
17	Place/Date. Please state the place and date at the time of completing the certificate.	Yes
18	Signature of the person responsible for the certificate. The certificate must be signed. In the case of fully automated certificates, a signature is not required.	Yes

If you have any questions about completing the certificate, please contact the cantonal ^{tax authority}⁵.

⁵ www.estv.admin.ch > Direct Federal Tax > Withholding Tax > Links to Cantons