

# Telework and withholding taxes Switzerland-France

**Course No.** 23G02

calculated?

**Date** 01.09.2023

**Location** Virtual training (Zoom)

**Time** 15.00 - 16.30

**Price** CHF 180.-- incl. participation, documentation

## Time schedule

15:00 to 16:30

## Speaker

Brigitte Zulauf, CEO, Zulauf Consulting & Trading GmbH

## 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

24.08.2023

## Contact

Gerd Zulauf

info@zulaufgmbh.ch

Tel. +41526593000

## 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.

## Background

Many employees have become accustomed to mobile working including home office. Where are the challenges for companies if these forms of work continue to be possible wholly or partially? At the beginning of July 2023, agreements on telework regulations between Switzerland and France have been published, which answer open questions. These are to be applied retroactively as of 1.1.2023.

## Goal

You will get an overview of the current regulations regarding withholding taxes and know the effects on the Swiss payroll for telework in France. This will enable you to take the necessary measures and take corrective action in payroll accounting and in HR policies.

## Content

I highlight the various provisions for the double tax treaty between Switzerland and France and the cross-border commuters agreement of 1983:

- Cross-border commuters and international weekly residents under tax law Switzerland – France ( DTT and Cross-border Commuters Agreement 1983)
- The telework provisions Switzerland – France ( DTT and cross-border commuter agreement 1983)
- Examples to clarify which provisions must be applied if the 10 travel days are exceeded
- In which situation is it necessary to exclude foreign working days and how is this