

Privat: Fundamentals of withholding taxes in Swiss payroll

Course No.	23E02
Date	10.01.2023
Location	Virtual training (Zoom)
Time	On each occasion 14.30 - 18.00 Swiss time
Price	CHF 700.-- (incl. VAT), participation, documentation, confirmation

Background

The revised withholding tax law came into force on 1.1.2021. Simultaneously, the ELM version 5.0 of Swissdec was launched which is mainly based on the circular letter No. 45 Withholding Tax on the Income from Employment of Employees. The handling and calculations are quite complex.

Content and timetable

Day	from	to	
10.01.	14:30	16:00	Principles of the law, circular letter No. 45 / ELM 5.0, who is liable to withholding tax and which elements are taxable
10.01.	16:30	18:00	Relevant canton, tariff codes and information requirements, indemnities, procedures, corrections
12.01.	14:30	16:00	Calculation principles in the monthly and annual model, pro rata, part-time regular compensation, payment before entry and after exit, lump-sum settlements for recurring benefits

12.01.	16:30	18:00	Continuation of calculations, irregular compensation differentiation from special withholding tax rates
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Speaker(s)

Brigitte Zulauf, Managing Director, Zulauf Consulting & Trading GmbH

Target audience

The seminar is designed for HR and payroll specialists, fiduciaries/outsourcers, contacts in companies who coordinate payroll as well as other interested parties who have to deal with this matter. I look forward to seeing you.

Registration

Due to the limited number of participants, registrations will be considered and confirmed in the order in which they are received. If the minimum number of participants is not reached, we reserve the right to cancel the virtual training.

Registration deadline

30.12.2022

Contact

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Cancellation

In case of cancellation up to 15 working days before the first 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.