

Course Program CAS GMM 19/20

(Version 1 – 2018-12-03. Subject to change. The latest version ist available on Moodle).

Module 1: Basic Module				
Day	Date	Room		Lecturer (amount of lections)
1	Friday, 2019-08-30		Introduction: Introduction of the Course Types of international employment and assignment: <ul style="list-style-type: none"> ▪ International Transfers ▪ Assignments (different types, (long-term, short-term, commuter, project, training) ▪ Special cases (cross boarder commuters, international weekly commuters, contractors) ▪ Policy Basics 	08:45 – 10:20 Dr. Lothar M. Jansen (2)
			Swiss Labour Law: <ul style="list-style-type: none"> ▪ Basics of Swiss employment contract law (legal form of contracts, unlimited, limited contracts, overtime, holiday regulations, employer's liability, termination of an employment contract ▪ employment protection rules 	10:45 – 14:50 Dr. Sara Licci (4)
			International Implications in Labour Law: <ul style="list-style-type: none"> ▪ Basics of international employment contracts (classic assignment, split contracts, contract with only home or host country) 	15:15 - 16:50 Dr. Sara Licci (2)
2	Saturday, 2019-08-31		International Implications in Labour Law: <ul style="list-style-type: none"> ▪ Contractual roles and relationships (employee-employer home country-employer host country, intercompany-agreements), ▪ Law on posting of workers ▪ International collision law (IPRG) ▪ Basics of special cases (international consultants, cross-border temporary employment services) 	08:45 – 12:20 Dr. Sara Licci (4)
3	Friday, 2019-09-13		Immigration Law: <ul style="list-style-type: none"> ▪ Target groups ▪ Swiss Federal Act of Foreign nationals ▪ Applicable articles for immigration of EU / EFTA citizens; interpretation, application, difference between permits, family members, impact on contract, allowances etc. ▪ Applicable articles for immigration of non-EU / EFTA Citizens; interpretation, application, difference between permits, family members, impact on contract and allowances etc. 	08:45 – 12:20 C. Sorg (4)
			Swiss decree on immigration <ul style="list-style-type: none"> ▪ Swiss expatriation law; application on different target groups, interpretation, application, difference between permits, family members, impact on contract and allowances etc. ▪ Swiss agreements; history and expected development ▪ Swiss governmental bodies; their influence and decision power ▪ Swiss Quota 	13:15 – 14:50 A. Tüscher (2)
			Immigration Law: International Implications (bilateral agreements)	15:15 – 16:50 A. Tüscher (2)
4	Saturday, 2019-09-14		Social Security Law: <ul style="list-style-type: none"> ▪ Different social insurances in Switzerland (3-pillar-system (AHVG, BVG)) ▪ Financing of social insurances (employee / employer) ▪ Insurance benefits from a Swiss perspective (capital payments, annuities) 	08:45 – 12:20 Stephen Turley (4)

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Day	Date	Room		Lecturer (amount of lections)
5	Friday, 2019-09-27		<p>International Implications in Social Security Law:</p> <ul style="list-style-type: none"> ▪ International social security agreements between Switzerland and other countries; content, applicable articles based on target groups ▪ EU/EFTA ordinance (personal / regional scope, basic principle (place of work), exemptions (assignments / multi-state-workers), impact of these different principles to social security liabilities, process to obtain an A1 form, effect of an A1 to the employee, considerations regarding the family of the employee <p>Swiss Tax Law:</p> <ul style="list-style-type: none"> ▪ Swiss tax system (3 levels of taxation, begin and end of tax liability in Switzerland) ▪ Unlimited/limited tax liability in Swiss national law <p>Ordinary taxation in Switzerland (provisional tax bills, tax return, final assessment and final tax bills)</p>	<p>08:45 – 12:20 Stephen Turley (4)</p> <p>13:15 – 16:50 Dr. Lothar M. Jansen (4)</p>
6	Saturday, 2019-09-28		<p>International Implications in Social Security Law:</p> <ul style="list-style-type: none"> ▪ Bilateral social security agreements (personal / regional scope, basic principle (place of work), exemption (assignments), impact of principles to social security liabilities, administrative process to obtain a certificate of coverage, effect of the COC ▪ Non-contractual states (implications if no social security agreement exists between Switzerland and the other country, principle of territoriality, possible double contributions or risk of impossibility for certain social insurances) 	08.45 – 12.20 Michelle Birri (4)
7	Saturday, 2019-10-5	International Tax Law:	<p>International Tax Law: International swiss tax law (international tax allocations, permanent establishment, BEPS, Transfer Pricing rules)</p>	08:45 – 12:20 Nijhof (4)
8	Thursday, 2019-10-24		<ul style="list-style-type: none"> ▪ Tax at source (tariffs, calculation, submission of source tax, liability of the employer, unlimited and limited taxation) ▪ Subsequent ordinary taxation rules ▪ Complementary ordinary taxatin rules ▪ Duties of the employer (submission of tax at source, Swiss salary certificate) 	08:45 – 12:20 M. Birri (4)
8	Thursday, 2019-10-24		<p>Different types of other taxes in Switzerland in connections with cross border employment / cross border employees</p> <ul style="list-style-type: none"> ➢ Wealth tax, ➢ Church tax, ➢ Withholding tax on interest and dividends, ➢ Inheritance and gift tax 	13:15 – 16:50 M. Birri (4)

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Day	Date	Room		Lecturer (amount of lections)
9	Friday, 2019-10-25		International Tax Law: Double Taxation Agreements OECD Model Convention: <ul style="list-style-type: none"> ▪ Residency rules, ▪ Place of work principle, ▪ 183-days-rule, ▪ Implications of an assignment into or from a non-DTA-country DTA-CH - Germany <ul style="list-style-type: none"> ▪ Specialties in DTA Switzerland-Germany (cross border commuters, leading employees, overriding taxation (überdachende Besteuerung) ▪ Types of avoiding double taxation (tax credit system vs. exemption (under progression) system) 	08:45 – 12:20 P. Allemann (4) 13:15 – 16:50 H. Kubaile (4)
10	Saturday, 2019-10-26		International Tax Law: DTA CH – USA <ul style="list-style-type: none"> ▪ Specialties in DTA Switzerland-USA (worldwide US taxation of US nationals and Greencard holders, tax credit system, ▪ General challenges related to employees coming from the US to Switzerland and vice versa 	08:45 bis 12:20 Rebecca Heidt (4)

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Module 2: Expert Module				
Day	Date	Room		Lecturer (amount of lections)
1	Friday, 2019-11-08		Labor Law implications of international work assignments/contracts: Inbound <ul style="list-style-type: none"> ▪ Specific examples of form and content of the assignment letter from a Swiss perspective (LT, ST, Commuter, etc.) ▪ Labour law risks and implications for the employee / employer (examples do's and dont's) Outbound <ul style="list-style-type: none"> ▪ Examples of intercompany-agreements ▪ Which law is applicable during the assignment abroad ▪ Exit possibilities / Termination during the assignment ▪ Repatriation to Switzerland from a labour law perspective 	08.45 – 12.20 A.Tüscher (4)
			Compensation strategies and allowances: <ul style="list-style-type: none"> ▪ Examples of host and home based compensation strategies ▪ Cost of living allowance 	13:15 – 16:50 M. Gerber (4)
2	Saturday, 2019-11-09		Compensation strategies and allowances: <ul style="list-style-type: none"> ▪ Balance-Sheet-calculations (COLA) ▪ Gross-to-net calculations ▪ Advantages and disadvantages for the employer/employee ▪ Compensation package: Common allowances for different types of assignments ▪ Template for package calculations ▪ Shadow payroll and split salary impact on compensation ▪ Compliance risks and reliability 	08:45 – 12:20 M. Gerber (4)
3	Friday, 2019-11-22		Compensation strategies and allowances: <ul style="list-style-type: none"> ▪ Incentives (deferred compensation, employee equity plans) ▪ Tax reconciliation methods (tax equalization / tax protection) 	08:45 – 12:20 P. Allemann (4)
			Immigration Law Issues and Application: Inbound <ul style="list-style-type: none"> ▪ Difference between work and meeting ▪ Impact of duration of assignment ▪ Local employment of <ul style="list-style-type: none"> ○ EFTA citizens ○ EU citizens ○ Third country citizens ▪ Expatriation of <ul style="list-style-type: none"> ○ EFTA citizens ○ EU citizens ○ Third country citizens ▪ Short term business trips; notification process for EU / EFTA citizens ▪ Intercompany transfers ▪ Application process in general and adapted to cantons ▪ Special process for recruitment of third country citizens; necessary advertisement, lead time etc. ▪ Cooperation with cantonal offices and cantonal economic development division ▪ Family and children reunion ▪ Divorce, separation or return into to home country of spouses ▪ Recruitment of foreigners who already live in Switzerland 	13:15 – 16:50 D. Richardson (4)
4	Saturday, 2019-11-23		Immigration Law Issues and application: Onbound <ul style="list-style-type: none"> ▪ Assignment of foreigners living in Switzerland ▪ Deposit of Swiss permits ▪ Difference between Swiss and EU citizens working in EU 	08:45 – 12:20 D. Richardson (4)

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Module 2: Expert Module				
Day	Date	Room		Lecturer (amount of lections)
5	Friday, 2019-12-6		<p>Social insurance law issues and application:</p> <p>Inbound (Case studies)</p> <ul style="list-style-type: none"> ▪ EU/EFTA <ul style="list-style-type: none"> ○ Local transfers to Switzerland ○ Assignments from EU/EFTA countries ○ Different types of Multi-State-Workers ○ Social security aspects for international weekly commuters ○ Cross border commuters (i.e. Swiss health insurance) ○ Crossborder members of the board (Verwaltungsräte) ▪ Assignment from countries with social security agreements (i.e. USA) <ul style="list-style-type: none"> ○ Assignments from the US ○ Labour contracts in two different countries ○ Special issues to be considered (nationality, coverage of health insurance / accident insurance etc.) ▪ Assignment from a country without a social security agreement (i.e. Singapore) <ul style="list-style-type: none"> ○ Risks and possibilities from a Swiss coverage perspective ○ General risk and compliance issues from a Swiss perspective regarding social security <p>Outbound</p> <ul style="list-style-type: none"> ▪ Duties of the Swiss employer from a social security perspective when posting an employee abroad ▪ How to set-up and submit social security contributions during the assignment ▪ Possibility of continuation of ordinary Swiss social security or voluntary Swiss social security ▪ Exit: In which situations do Swiss social security contributions stop 	<p>08:45 – 12:20 S. Turley (4)</p> <p>13:15 bis 16:50 M. Birri (4)</p>
6	Saturday, 2019-12-7		<p>Tax law issues and application:</p> <ul style="list-style-type: none"> ▪ Case studies focusing on different aspects of taxation for expatriates, cross border commuters, international weekly commuters ▪ Taxation of typical assignment allowances ▪ Special deductions for expatriates (ExpaV: relocation expenses, double housing costs, schooling etc.) ▪ Correct completion of Swiss salary certificate for inbound assignees ▪ Complications regarding the taxation of special payments (bonus, income from employee stock plans, termination payments) ▪ General reporting duties of Swiss employers with respect to tax compliance ▪ Rulings 	<p>08.45 – 12.20 M. Birri (4)</p>

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Module 2: Expert Module				
Day	Date	Room		Lecturer (amount of lections)
7	Friday, 2020-1-10		Tax law issues and application: Outbound <ul style="list-style-type: none"> ▪ Case studies focusing on different aspects of taxation for expatriates, cross border commuters, international weekly commuters ▪ Hypotax calculations ▪ Tax protection calculations ▪ Tax at source for special payments for former performance in Switzerland 	08:45 – 16:50 M. Birri (8)
8	Saturday, 2020-1-11		Assignment policy (Part 1): <ul style="list-style-type: none"> ▪ Internal and external sources for cola, state information etc. ▪ Composition of a guideline ▪ Elements necessary to define; strategy, goal, impacted groups, compensation, allowances, package, move, social insurances, taxes, labor law, resignation etc. ▪ Benchmark ▪ How to formulate components of guideline based on companies requirements ▪ Budget calculation based on defined guidelines / Cost management ▪ Process in guiding management board to define and decide about policy ▪ Compliance risks ▪ Recommended depth ▪ Assignment process based defined on Mobility guidelines ▪ Framework for assignment contract based on defined mobility guidelines ▪ Establish Mobility Guidelines for own company 	08:45 – 12:20 D. Richardson (4)
9	Friday, 2020-1-24		Combined Case Studie: <ul style="list-style-type: none"> ▪ Complete set-up of an inbound assignment of a third country national ▪ Internal / external recruitment of candidate ▪ Package calculation ▪ Negotiation of package ▪ Set up of assignment contract ▪ Permit application ▪ Relocation, home search etc. ▪ Social insurance deduction ▪ Tax payments ▪ Payroll ▪ Repatriation / resignation ▪ Special; accident / sickness / death in host country, divorce, war, embezzlement, crime etc. 	08.45 – 16.50 M. Birri (4) / Martin Gerber (4)
10	Saturday, 2020-1-25		Assignment policy (Part 2): <ul style="list-style-type: none"> ▪ Internal and external sources for cola, state information etc. ▪ Composition of guidelines ▪ Elements necessary to define; strategy, goal, impacted groups, compensation, allowances, package, move, social insurances, taxes, labor law, resignation etc. ▪ Benchmark ▪ How to formulate components of guideline based on company requirements ▪ Budget calculation based on defined guidelines / Cost management ▪ Process in guiding management board to define and decide about policy ▪ Compliance risks ▪ Recommended depth ▪ Assignment process based defined on Mobility guidelines ▪ Framework for assignment contract based on defined mobility guidelines ▪ Establish Mobility Guidelines for own company 	08.45 – 12.20 D. Richardson Kundenseite (4)