

# Tax Compliance

## Tax Compliance is gaining in importance for employers and employees.

A large number of Swiss companies employ staff, executives and specialists from foreign countries. Cross border commuters, international weekly commuters and people moving from another country to Switzerland are generally taxed at source in Switzerland. The delivery of the tax at source to the tax authorities is an obligation of the employer. However, if the employees do not fulfill their personal tax obligations in Switzerland, this may have unpleasant consequences for the employer. Therefore, employers should not only be compliant on a corporate tax level. Companies should also care for the tax compliance of their employees and provide support to the mobile workforce in order to be fully tax compliant.

### ▷ Employers

belle tax gmbh supports employers regarding the correct reporting of the employment income, particularly in regards to the mobile workforce:

#### International Tax Law

Your mobile employees have travel patterns, positions or life situations which lead to complex tax situations? We provide combined and tailor made solutions.

#### International Assignments

Your company sends employees from Switzerland to another country or vice versa? We provide support and work closely together with the consultant in the other jurisdiction to provide optimized solutions.

#### Special one-off payments

Your mobile employees receive bonus payments, income from employee stock option plans or severance payments? We clarify the respective tax consequences for you.

#### Swiss Salary Certificates

We check or prepare Swiss salary certificates including the relevant enclosures for your cross border employees based on the compensation data provided by you.

#### Accuracy Checks

We visit your payroll department and make sure that the payslips and salary certificates for your mobile employees are processed correctly.

### ▷ Employees

belle tax gmbh offers your employees Swiss tax support as follows:

- ▶ Swiss tax return trainings
- ▶ Arrival and/or departure tax counselling sessions
- ▶ Preparation of the Swiss income and wealth tax returns for your employees
- ▶ Checking of tax assessments and tax bills including the monitoring of deadlines
- ▶ Preparation and filing of source tax corrections to claim actual deductions or the allocation of foreign workdays

We happily support you with all Swiss tax compliance related matters. Have we raised your interest in our tax services? You can reach us by telephone 043 543 20 37 or by e-mail via [info@belletax.ch](mailto:info@belletax.ch).

#### Expense Regulations

We prepare and negotiate expense regulations and regulations for leading personnel with the tax authorities.

#### Swiss Tax at Source (Quellensteuer)

We register your employees and prepare the source tax calculations and ensure a timely delivery of the tax at source to the tax authorities.

#### Simplified Delivery of Tax at Source (Quellensteuer)

We negotiate tax rulings with the tax authorities for the simplified submission of source tax for employees who are performing services in more than one country.

#### Termination of Employment

Former employees often receive taxable employment income after leaving the company (i.e. income from employee stock plans). We support employers with the correct taxation of deferred payments.

#### In-House Workshops

You would like to train your global mobility and your payroll department on Swiss specific tax and social security topics? We provide tailor-made seminars and workshops.