

EXCURSION:

PERSONNEL ADMINISTRATION

A contemporary independent dance and theater production is often supported by a large, diverse, and frequently international project team. This requires in-depth knowledge and entails significant administrative effort in personnel management. The key points and support options for project-based personnel administration in the cultural sector are summarized below.

Make use of advisory services such as [KulturHub](#) or [ArtFAQ](#) if needed, or seek support from your social security compensation office, tax authorities, or foreign representations – especially for questions regarding withholding tax or general international collaboration.

1.

STRUCTURED PERSONNEL ADMINISTRATION: STEPS AND REQUIREMENTS

Clarifying the status of team members: The first step is to determine whether a team member is self-employed or needs to be employed. This can be clarified with a short email inquiry asking about their employment status (or via a personnel form).

Self-employment: Individuals residing in Switzerland must provide proof of self-employment from their social security compensation office. Without this proof, they must be treated as employees, as employers are liable for retroactive social security contributions in cases of false self-employment. For team members from the Schengen or EFTA area, the A1 form is required. This form must be obtained by the self-employed individual from the relevant authority in their country of residence for short-term work stays abroad.

Employment (non-self-employed work): A person is considered employed if they have a taxable employment relationship (employment contract) and are subject to the employer's instructions. In this case, all relevant data such as name, address, marital status, nationality, residence permit, contact details, and bank account information must be recorded. Ideally, this information is summarized in a personnel form.

Once all this information is available, it is recommended to create a personnel overview for all employees.

EXAMPLE

PERSONNEL OVERVIEW

Association Stadtstimmen

YEAR 2024

AHV no. 756.xxxx.xxxx.xx Date of birth xx.xx.xxxx
First name Uma Gender f
Last name S. Marital status Single
Address Street & no. Pension fund CAST
Place of residency Postal code / City Permit in CH
Nationality Swiss

Check social contributions every year 8. update form!													
	January	February	March	April	May	June	July	August	September	October	November	December	Total
Gross fee	CHF -	CHF -	CHF 3200.00	CHF -	CHF -	CHF -	CHF -	CHF 3200.00	CHF 3200.00	CHF 2950.00	CHF 1350.00	CHF -	CHF 13900.00
AHV, IV, EO 5.3%	CHF -	CHF -	CHF 169.60	CHF -	CHF -	CHF -	CHF -	CHF 169.60	CHF 169.60	CHF 156.35	CHF 71.55	CHF -	CHF 736.70
ALV 1.10 %	CHF -	CHF -	CHF 35.20	CHF -	CHF -	CHF -	CHF -	CHF 35.20	CHF 35.20	CHF 32.48	CHF 14.85	CHF -	CHF 162.90
NUBU 1.430%	CHF -	CHF -	CHF 45.76	CHF -	CHF -	CHF -	CHF -	CHF 45.76	CHF 45.76	CHF 42.19	CHF 19.31	CHF -	CHF 188.77
BVG 6 %	CHF -	CHF -	CHF 150.00	CHF -	CHF -	CHF -	CHF -	CHF 150.00	CHF 150.00	CHF 177.00	CHF 81.00	CHF -	CHF 634.00
Withholding tax	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF 2757.44	CHF 2757.44	CHF 2542.00	CHF 1163.30	CHF -	CHF 11977.63
Payroll	CHF -	CHF -	CHF 2757.44	CHF -	CHF -	CHF -	CHF -	CHF 2757.44	CHF 2757.44	CHF 2542.00	CHF 1163.30	CHF -	CHF 11977.63
Note													
Employer contributions	Transferred 25.03.												
AHV, IV, EO 5.3%	CHF -	CHF -	CHF 169.60	CHF -	CHF -	CHF -	CHF -	CHF 169.60	CHF 169.60	CHF 156.35	CHF 71.55	CHF -	CHF 736.70
ALV 1.10 %	CHF -	CHF -	CHF 35.20	CHF -	CHF -	CHF -	CHF -	CHF 35.20	CHF 35.20	CHF 32.48	CHF 14.85	CHF -	CHF 162.90
FAK 1.65%	CHF -	CHF -	CHF 52.80	CHF -	CHF -	CHF -	CHF -	CHF 52.80	CHF 52.80	CHF 48.68	CHF 22.28	CHF -	CHF 226.36
Administrative costs 1% of the AHV/IV/EO contribution	CHF -	CHF -	CHF 16.96	CHF -	CHF -	CHF -	CHF -	CHF 16.96	CHF 16.96	CHF 15.63	CHF 7.15	CHF -	CHF 169.10
BU 1.352%	CHF -	CHF -	CHF 43.26	CHF -	CHF -	CHF -	CHF -	CHF 43.26	CHF 43.26	CHF 39.88	CHF 18.25	CHF -	CHF 187.93
BVG 6%	CHF -	CHF -	CHF 150.00	CHF -	CHF -	CHF -	CHF -	CHF 150.00	CHF 150.00	CHF 177.00	CHF 81.00	CHF -	CHF 634.00
Total employer contributions	CHF -	CHF -	CHF 309.82	CHF -	CHF -	CHF -	CHF -	CHF 309.82	CHF 309.82	CHF 288.96	CHF 133.66	CHF 226.36	CHF 2416.11

For the salary statement	
Gross fee	CHF 13900.00
AHV/IV/EO/ALV/NUBU	CHF 1088.37
Pension fund	CHF 634.00
Withholding tax	CHF -
Net fee	CHF 11977.63

Association Stadtstimmen

YEAR 2024

AHV no. 756.xxxx.xxxx.xx Date of birth xx.xx.xxxx
First name Francisco Gender m
Last name M. Marital status Single
Address Street & no. Pension fund None
Place of residency Postal code / City Permit in CH
Nationality Swiss

Check social contributions every year 8. update form!													
	January	February	March	April	May	June	July	August	September	October	November	December	Total
Gross fee	CHF -	CHF -	CHF 3200.00	CHF -	CHF -	CHF -	CHF -	CHF 3200.00	CHF 3200.00	CHF 750.00	CHF 750.00	CHF -	CHF 11100.00
AHV IV, EO 5.3%	CHF -	CHF -	CHF 169.60	CHF -	CHF -	CHF -	CHF -	CHF 169.60	CHF 169.60	CHF 39.75	CHF 39.75	CHF -	CHF 588.30
ALV 1.10 %	CHF -	CHF -	CHF 35.20	CHF -	CHF -	CHF -	CHF -	CHF 35.20	CHF 35.20	CHF 8.25	CHF 8.25	CHF -	CHF 122.10
NUBU 1.430%	CHF -	CHF -	CHF 45.76	CHF -	CHF -	CHF -	CHF -	CHF 45.76	CHF 45.76	CHF 10.73	CHF 10.73	CHF -	CHF 159.73
BVG 6 %	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -
Quellensteuer / Withholding tax	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -
Payroll	CHF -	CHF -	CHF 2968.44	CHF -	CHF -	CHF -	CHF -	CHF 2968.44	CHF 2968.44	CHF 801.23	CHF 801.23	CHF -	CHF 10230.79
Note	Transferred 25.03.												
Employer contributions	Transferred 25.08. Transferred 25.09. Transferred 25.10. Transferred 25.11.												
AHV IV, EO 5.3%	CHF -	CHF -	CHF 169.60	CHF -	CHF -	CHF -	CHF -	CHF 169.60	CHF 169.60	CHF 39.75	CHF 39.75	CHF -	CHF 588.30
ALV 1.10 %	CHF -	CHF -	CHF 35.20	CHF -	CHF -	CHF -	CHF -	CHF 35.20	CHF 35.20	CHF 8.25	CHF 8.25	CHF -	CHF 122.10
FAK 1.65%	CHF -	CHF -	CHF 52.80	CHF -	CHF -	CHF -	CHF -	CHF 52.80	CHF 52.80	CHF 12.38	CHF 12.38	CHF -	CHF 183.16
Administrative costs 1% of the AHV/IV/EO contribution	CHF -	CHF -	CHF 16.96	CHF -	CHF -	CHF -	CHF -	CHF 16.96	CHF 16.96	CHF 3.98	CHF 3.98	CHF -	CHF 113.80
BU 1.352%	CHF -	CHF -	CHF 43.26	CHF -	CHF -	CHF -	CHF -	CHF 43.26	CHF 43.26	CHF 10.14	CHF 10.14	CHF -	CHF 150.07
BVG 6%	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -	CHF -
Total employer contributions	CHF -	CHF -	CHF 317.82	CHF -	CHF -	CHF -	CHF -	CHF 317.82	CHF 317.82	CHF 74.49	CHF 74.49	CHF 180.33	CHF 1271.10

For the salary statement	
Gross fee	CHF 11100.00
AHV/IV/EO/ALV/NUBU	869.13 CHF
Pension fund	0 CHF
Withholding tax	0 CHF
Net fee	10231 CHF

Association Stadtstimmen

YEAR 2024				
AHV no.	First name	Last name	Gender	Gross fee
756.xxxx.xxxx.xx	Uma	S.	f	CHF 13'900.00
756.xxxx.xxxx.xx	Francisco	M.	m	CHF 11'100.00
Total				CHF 25'000.00

Number of people			
Women (1):	CHF 13'900.00	Total	CHF 13'900.00
Men (1):	CHF 11'100.00	Total	CHF 11'100.00
			CHF 25'000.00

Daily sickness allowance -
Daily sickness allowance -

CONTRACT CREATION

Contracts can be finalized once the project and a minimum budget have been confirmed – before rehearsals begin. Two types of contracts are possible:

Service/Honorarium contract for self-employed individuals

Employment contract for non-self-employed individuals

Project-based contracts are time-limited and require the registration and deregistration of employees with the social security compensation office and pension fund.

SALARY NEGOTIATION AND INDUSTRY STANDARD RATES

To ensure fair compensation in the Swiss independent arts scene, it is essential to follow industry-specific standard rates. Increasingly, adherence to these standards is also a requirement for receiving public funding.

Different artistic disciplines have varying recommendations. For theater, t. Theaterschaffen Schweiz provides standard wages as well as a salary and fee calculator. For dance professionals, recommendations can be found at Danse Suisse.

2.

DUTIES AND RESPONSIBILITIES OF EMPLOYER

REGISTRATION AND CONTRIBUTION OBLIGATIONS

For employed staff, the association acts as the employer and assumes the following responsibilities:

Registration with the social security compensation office and pension fund (as well as accident and, if applicable, daily sickness benefits insurance)

Payment of social security contributions, ensuring that both employer and employee contributions are reported and paid to the respective institutions.

Annual salary declaration: Salaries from the previous year must be declared by **January 31** of the following year. In many cases, contributions are calculated quarterly in advance.

Additionally, employees must be deregistered at the end of their contract, and, if necessary, employment certificates must be issued for the **Regional Employment Office (RAV).**

ADDITIONAL REQUIREMENTS FOR INTERNATIONAL EMPLOYEES

International employees without permanent Swiss residence or with a specific residence status may be subject to withholding tax obligations.

Withholding tax is deducted directly from the income of foreign individuals in Switzerland and transferred to the tax office by the employer.

WHO IS SUBJECT TO WITHHOLDING TAX?

Individuals without a permanent residence permit (Permit C) who live and work in Switzerland.

Individuals residing abroad (including Swiss citizens) who receive income from work in Switzerland, such as: Cross-border commuters, temporary workers, performing artists, athletes, and speakers.

WHO IS NOT SUBJECT TO WITHHOLDING TAX?

Self-employed individuals living abroad who do not perform in Switzerland.

Spouses of Swiss citizens or of individuals with a permanent residence permit (Permit C) who live in Switzerland but do not hold a Permit C themselves.

WITHHOLDING TAX SETTLEMENT

Withholding taxes must be reported and paid to the relevant cantonal tax authority. The location for withholding tax settlement depends on the place of residence or work of the taxable person. The employer is responsible for ensuring the correct deduction and payment of withholding tax.

STANDARD PROCEDURE (EMPLOYEES)

For non-self-employed individuals residing in Switzerland or staying for more than 30 days, as well as cross-border commuters, registration must be completed within 8 days of starting work. The withholding tax rate is determined, and payments must be processed no later than 30 days after salary disbursement. The deduction must be listed on the pay slip and the salary certificate.

PROCEDURE FOR INTERNATIONAL ARTISTS, ATHLETES, AND SPEAKERS WITHOUT SWISS TAX RESIDENCE

For individuals without Swiss tax residence, withholding tax is settled in the canton where the performance takes place. The notification as well as the tax settlement should be made within 8 days after the performance. **The tax declaration forms for foreign-based artists, athletes, and speakers are available on the websites of the respective cantonal tax authorities.** A certificate of withholding tax deduction must be provided to the artist. Depending on the canton, this may be issued either by the tax authority upon request or by the employer, who must hand it over to the employee.

3.

INTERNATIONAL COLLABORATION

Working with artists from abroad and organizing international tours come with specific employer obligations.

In principle, all individuals working in Switzerland are subject to Swiss social security law and must be insured accordingly. However, to avoid double contributions and potential loss of entitlements, Switzerland has established social security agreements with the EU/EFTA and other countries.

When foreign artists work in Switzerland or Swiss artists perform abroad, it is essential to comply with the applicable social security regulations in the respective country. This includes clarifying which national social security law applies to the individual.

TIP

In case of uncertainties, it is advisable to contact the cantonal social security office early on and to seek individual advice.

TIP FOR GUEST PERFORMANCES ABROAD:

Get in touch with the local organizing institutions to learn about the applicable regulations regarding visas, work permits, and other requirements. Local organizers are often well-informed on these matters and can save you additional research effort.

Do not hesitate to directly inquire with the relevant embassies and insurance providers.

A good overview and free consultations on this topic are offered by Touring Artists: <https://www.touring-artists.info/home>

SWITZERLAND AND EU/EFTA

SHORT-TERM ACTIVITIES UP TO 90 DAYS AND POSTING:

For temporary work assignments within the EU/EFTA, employers can post their employees, allowing the social security coverage in the country of residence to remain in effect during the overseas assignment. Self-employed artists can also independently arrange their own posting.

For each posting, an A1 certificate is required, which confirms the applicable social security law of the country of residence. In Switzerland, this certificate is obtained from the relevant social security office, while in EU/EFTA countries, the social security authorities are responsible for issuing the A1 certificate for their insured individuals.

Overview of contact points for foreign social security:

<https://sozialversicherungen.admin.ch/de/d/6061/download>

Individuals from EU/EFTA countries are allowed to work and reside in Switzerland for up to 90 days per calendar year, either self-employed or employed. For these assignments, registration through the short-term employment registration process is required.

REPORTING DEADLINES AND OBLIGATIONS:

Non-self-employed work: Swiss employers (e.g., associations) must report all work assignments of their employees from EU/EFTA countries no later than one day before the start of work (as of 2024).

Self-employed work: Self-employed individuals from EU/EFTA countries are responsible for reporting their work assignments. The report must be submitted no later than 8 days before the start of the assignment (as of 2024).

Reporting process:

https://www.sem.admin.ch/sem/de/home/themen/fza_schweiz-eu-efta/meldeverfahren.html

Permanent activities: For long-term activities – for example, when employees work in another EU/EFTA country for an extended period or move their residence to the country of assignment – the social security law of the respective employment country applies.

EXAMPLE

An actress from Germany signs a two-year contract for a full-time position at a Swiss theater and relocates her residence to Switzerland for the duration of the employment. In this case, she is subject to social security in Switzerland. Her Swiss employer registers her with the social security office, pension fund, as well as accident and sickness insurance, and pays the contributions accordingly. The actress is also responsible for enrolling in mandatory health insurance in Switzerland.

Multiple employments in several countries: In the case of multiple employments – that is, when employees work in various EU/EFTA countries – the A1 certificate determines the applicable social security law. This certificate indicates which country the person is insured in and to which foreign authority the contributions may need to be paid. For specific situations in multiple employment, it is advisable to consult the social security office.

Information sheet from the Swiss Federal Social Insurance Office (EAK) based in Bern:

https://www.eak.admin.ch/eak/de/home/Firmen/arbeiten_im_ausland/arbeiten_in_mehreren_staaten.html

EXAMPLE

An Austrian dramaturg is working on a new production in Basel and is employed by the Swiss project-hosting association. At the same time, she has a 40% permanent position as a cultural mediator at an Austrian dance house, through which she is socially insured in Austria.

After clarification with her insurance provider, it is determined that the Swiss employer must pay the social security contributions for her income in Switzerland to the Austrian social security system. This arrangement is documented in an A1 certificate, which is transmitted to both the Swiss employer and the responsible social security office.

TIP

If artists from EU/EFTA countries are unable to present an A1 certificate for their work in Switzerland, they must be socially insured in Switzerland. In this case, the Swiss employer is obligated to treat them as domestic employees and pay the corresponding social security contributions. During an employer inspection, the presence of the A1 certificates will be checked (even retroactively).

Request the A1 certificates from your employees in good time, but no later than one month before the start of work. Depending on the country of origin, longer processing times may be expected.

SWITZERLAND AND THIRD COUNTRIES

Switzerland has concluded social security agreements with several third countries, including Brazil, Japan, USA, India, and Australia, which are similar in many ways to those with the EU/EFTA. When working or collaborating with nationals from these countries, it is important to review the applicable regulations and the possibility of posting.

It is advisable to directly contact the cantonal social security office in such cases to clarify the specific requirements.

EMPLOYMENT OF THIRD-COUNTRY NATIONALS IN SWITZERLAND:

VISA AND WORK PERMIT:

For nationals of third countries, a visa and/or a work and residence permit is often required. It is recommended to begin these inquiries well in advance, but no later than three months before the planned entry, and to factor in the costs for visas and permits into the project budget.

Initially, it should be checked whether the individual requires a visa.

Overview of residence and visa regulations by nationality:

https://www.sem.admin.ch/sem/en/home/publiservice/weisungen-kreisschreiben/visa/liste1_staatsangehoerigkeit/a.html

Many artists already possess a Schengen visa, which may also be valid for work in Switzerland. However, it is important to verify whether the visa covers the entire duration of the stay.

TWO TYPES OF VISAS:

Short-stay visa (Type C) for stays up to 90 days

Long-term visa (Type D) for stays over 90 days

The visa application depends on the person's country of residence and the type of visa.

Visa search tool for the right visa:

<https://www.swiss-visa.ch/ivis2/#/i210-select-country>

REQUIRED DOCUMENTS FOR THE VISA APPLICATION:

Visa application form:

<https://www.sem.admin.ch/sem/de/home/themen/einreise/visumantragsformular.html>

Valid passport

Two biometric passport photos

Proof of financial means (at least 100 CHF per day of stay)

Accommodation confirmation (reservation or confirmation by host)

Proof of return travel (flight, train, or bus tickets)

Health insurance for the Schengen Area

Invitation letter and contract from the inviting organization/institution

TIP

The required documents may vary depending on nationality and the type of visa. For more information, contact the relevant Swiss representation in the person's country of origin.

WORK PERMIT:

For employment in Switzerland, nationals from third countries need a work permit, regardless of whether a visa is required. The permit is applied for by the employer at the cantonal labor and migration authority. Since the procedures may differ depending on the canton, it is advisable to directly contact the authority responsible.

Addresses of cantonal labor and migration authorities:

https://www.sem.admin.ch/sem/de/home/sem/kontakt/kantonale_behoerden/adressen_kantone_und.html

It is recommended to apply for the work permit at the same time as the visa application. If no visa is required, you should still apply for the permit at least eight weeks before the planned entry date.

8-DAY RULE FOR CROSS-BORDER SERVICES:

For short-term services up to eight days per calendar year, no work or residence permit is required. However, the 8-day rule applies across contracts, so before each engagement, it should be checked how many days the person has already worked in Switzerland that year. This rule does not exempt a person from possible visa requirements.

EXAMPLE

An American artist is invited to Basel for a 10-day guest performance, which includes two days of rehearsals, two performance days, and six vacation days. Since the planned work is less than eight days and Americans can enter without a visa for up to 90 days, neither a work permit nor a visa is required. The artist remains socially insured in the USA because they are only working temporarily abroad and not relocating their residence. The theater signs a contract with the artist that covers compensation, travel expenses, accommodation, and additional insurance for accidents and liability. Additionally, it is checked whether the artist is covered by private health insurance abroad.

SWITZERLAND AND THE UK

Since Brexit, individuals from the United Kingdom are generally subject to the same regulations as nationals from third countries.

Exception: Self-employed individuals with British nationality can use the notification procedure, similar to self-employed individuals from EU/EFTA countries. They are allowed to work in Switzerland for up to 90 days per calendar year but must first register via the notification procedure and provide proof of social insurance.

Important: The use of the notification procedure for self-employed individuals from the United Kingdom is currently limited until December 31, 2025. Whether this regulation will continue beyond that date is still unclear.

Further information on the notification procedure for UK nationals:

<https://www.sem.admin.ch/sem/de/home/themen/arbeit/uk/faq.html#-639242578>