

## Swiss Short-Term Service Provision

The Swiss short-term service provision route enables companies based in the UK and the EU/EFTA to post employees to Switzerland on a temporary basis to deliver specific contracts or projects. This procedure provides limited access to the Swiss labour market without requiring a full work or residence permit application. Typically, it allows up to 90 working days of on-site service provision per calendar year under a prior notification system.

While work permits issued for more than 4 months/120 days are subject to quotas and a lengthier procedure, the 90-day notification process is an efficient option for short-term cross-border projects.

In this guide, we provide comprehensive guidance on the framework governing short-term service provision in Switzerland. We cover the key eligibility requirements for the 90-day notification procedure, compliance duties (such as Swiss wage standards), and practical considerations for UK and EU/EFTA businesses sending employees for brief work assignments.

## Introduction to Swiss Short-Term Service Provision

Foreign companies (from the EU/EFTA or the UK) can temporarily post their employees to Switzerland to fulfill a service contract for a Swiss client or recipient, or for the purpose of undertaking an assignment with a sister entity. In practice, Switzerland distinguishes between two principal legal frameworks for such short-term postings:

- **EU/EFTA Service Providers (AFMP):** Covered under the Agreement on the Free Movement of Persons (AFMP) between Switzerland and the EU/EFTA. This agreement allows companies based in EU or EFTA states to send workers to Switzerland for up to 90 working days per calendar year via an online notification process, instead of a work permit application. The employment relationship must remain with the foreign (EU/EFTA) employer during the assignment and the employee must continue to be covered by home-country social security arrangements.
- **UK Service Providers (SMA):** Governed by the Services Mobility Agreement (SMA) between Switzerland and the United Kingdom, introduced after Brexit. The SMA mirrors many AFMP provisions, allowing UK-based service providers to send employees to Switzerland for up to 90 working days per calendar year via the notification procedure. Employment must remain with the UK company

and the worker must stay under the UK's social security system. This arrangement is now set to run until 31 December 2029.

**Non-EU/EFTA Companies:** Companies from outside the EU/EFTA (other than the UK) must use the standard Swiss work permit process.

## Eligibility Requirements for Short-Term Service Provision

To use Switzerland's 90-day notification scheme, both the foreign employer and the posted employees must meet the following conditions:

- **Foreign Employer:** The company must be legally established outside Switzerland (in an EU/EFTA country or the UK) and remain the employer throughout the posting - the worker is "posted" temporarily but stays on the home payroll;
- **Service Contract:** There must be a genuine, time-limited commercial service contract between the foreign company and a Swiss client. Work in Switzerland must directly fulfil that contract;
- **Worker Nationality and Status:** Worker's citizenship is not decisive as long as the posting company is based in the EU/EFTA or UK. However, non-EU citizens must hold a long-term residence or work permit in the EU/UK and have worked there for at least one year before they can be sent to Switzerland as a posted worker;
- **90-Day Rule:** Each posted worker, and each assigning entity, may provide services in Switzerland for up to 90 working days per calendar year. Any work beyond this requires a Swiss work permit;
- **Social Security:** The worker(s) must remain covered by the home country's social security system (proved by an A1 Certificate for Certificate of Coverage). This exempts them from Swiss social contributions during the assignment;
- **No Local Employment:** The posting cannot lead to integration into the Swiss labour market. Workers cannot be placed on Swiss payrolls, hold Swiss employment contracts, or exceed 90 days without a work permit;
- **No Staff Leasing:** This route cannot be used to lease or supply staff to Swiss companies. The work must be done on behalf of the EU/EFTA or UK company fulfilling its own service contract.

The exact requirements you will need to satisfy may vary depending on your particular circumstances. For expert advice, we recommend consulting an immigration lawyer specialising in Swiss immigration law.

To discuss whether the 90-day notification scheme is suitable for your short-term cross-border project in Switzerland, contact our immigration lawyers in Switzerland on +41 21 588 07 70 or complete our enquiry form.

## 90-Day Work Limit in Switzerland

Under Switzerland's short-term service provision regime, both individual workers and their employers are subject to a strict 90 working day limit per calendar year.

- **Per Individual Worker:** Each posted employee may work in Switzerland for a maximum of 90 working days per calendar year under the notification system. Once an individual's total workdays reach this limit, any further work requires a Swiss work permit. This rule applies regardless of how many separate assignments or Swiss clients the worker serves.
- **Per Company:** The 90-day limit also applies collectively to the employer. A foreign company may not exceed 90 working days of activity in Switzerland per year across all its posted workers. Importantly, simultaneous postings at the same location, on the same day, count as one day toward the company's 90-day quota.

For example:

- If three employees work at the same location in Switzerland on the same five days, the company uses five company days, and each worker uses five of their personal 90 days.
- If those same employees work in Switzerland in different locations during those five days, the company's total usage would be 15 company days.

### Working Days vs. Calendar Days

The 90-day limit refers to working days - days when work is actually performed. However, if a posting is declared as a continuous period (for example, 1 January to 31 March), all days within that timeframe, including weekends and holidays, may count toward the total. To avoid this, it is advisable to list only actual workdays in the notification submission, rather than entire continuous blocks.

### Exceeding the 90-Day Limit

Once either the individual or the employer exceeds the 90-day threshold, the activity falls outside the notification regime. A Swiss work permit must then be obtained under the standard immigration rules.

## Short Term Work Notification Procedure and Deadlines

All eligible short-term postings to Switzerland must be notified in advance via an official online portal. Employers must submit a separate notification for each assignment (and for each location, if work spans multiple locations).

### Online Notification

Short-term service provision notifications are completed electronically through the Swiss authorities' online system. Employers or their representatives enter details of the foreign company, posted workers, Swiss client, work location, and assignment dates, and confirm compliance with Swiss wage and labour standards. Once submitted, the notification is automatically sent to the relevant cantonal labour authority. A notification attestation is issued within 24h - 48h and must be available for inspection.

### Eight-Day Advance Notice

Notifications for posted workers must be filed at least 8 calendar days before work begins. Work cannot start until this period has elapsed. Late or missing notifications can lead to fines. In urgent, unforeseeable cases (such as emergency repairs or accident response), cantonal authorities may waive the 8-day rule at their discretion. Employers, or their legal representative, should contact the relevant canton immediately to request authorisation for an emergency exception.

### Counting Working Days

The 8-day notice period is separate from the 90-day annual limit. It refers to the lead time before starting work, not the duration of the posting.

### Eight-Day Exemption (Notification-Free Work)

With limited exceptions, no work authorisation is needed in Switzerland for up to 8 working days per company and per calendar year. Hence, an on-line notification is only required if a company provides services in Switzerland for more than 8 working days within a calendar year.

The 8-day exemption does not apply to the following industries: construction (building and civil engineering) and ancillary construction trades, gardening and landscaping, hotel and catering industry, cleaning services (in industry and private households),

surveillance and security services, itinerant trades (exception: circus operators and market traders are only subject to notification requirements from the 9th day onwards) and the erotic industry. Service providers operating in these regulated sectors must notify from day 1, regardless of the duration of the service provision.

The 8-day exemption cannot be used to split one project into segments or repeat short postings within a few months.

In practice, most companies choose to notify even short-term work to ensure full compliance with Swiss labour and immigration requirements.

## Documentation and Record-Keeping Requirements

Employers using the 90-day on-line notification process must keep comprehensive records for each posted worker. Swiss labour inspectors may request these at any time during or after the assignment to verify compliance.

### Required Documents

- **Employment Contract and/or Assignment Letter:** Confirms the employment conditions (salary, holiday entitlement, working hours etc), that the worker remains employed by the foreign company and is temporarily assigned to Switzerland, as well as the assignment-related allowances.
- **A1 Certificate or Certificate of Coverage:** Proof that the worker continues to pay social security in the home country, exempting them from Swiss contributions.
- **Passport or ID Copy:** Confirms the worker's identity and nationality.
- **Notification Confirmation:** Serves as the authorisation for short-term work.
- **Health and Accident Insurance:** Evidence of valid coverage for Switzerland (e.g. EHIC, private policy, or employer-provided plan).
- **Payroll and Timesheet Records:** Payslips, working hours, and allowances showing compliance with Swiss minimum wage and labour standards.
- **Wage Compliance Evidence:** Supporting documents - such as wage calculations or relevant collective labour agreement extracts - demonstrating that pay meets Swiss requirements.

### Inspections and Retention

Authorities can inspect these records on-site during the posting or after completion. Employers should maintain a dedicated file for each posting and retain records for several years in line with Swiss legal requirements.

### **Penalties for Non-Compliance**

Failure to present documentation or prove compliance can result in fines, back-pay orders, or other sanctions. Meticulous record-keeping is therefore essential for any employer operating under the short-term posting regime.

## **Swiss Wage and Working Conditions**

Under the Swiss Posted Workers Act (PWA), employees posted to Switzerland must receive the same core working conditions as Swiss workers. The aim is to prevent underpayment and ensure fair competition. Foreign employers are legally required to comply with Swiss labour standards for the duration of the posting.

### **Minimum Pay**

Posted workers must earn at least the wage that a Swiss employee in the same role, with a similar professional and educational background would earn in the relevant canton and sector. If a collective labour agreement (CLA) or standard employment contract applies, the minimum wages stipulated therein will have to apply. If a worker's home salary is lower, the employer must top it up to Swiss levels.

### **Working Hours and Rest**

Swiss law limits working hours (typically 45–50 per week, depending on the sector) and guarantees 11 hours' daily rest and 24 hours' weekly rest, usually on Sundays. Overtime must be paid or compensated according to Swiss rules.

### **Paid Leave and Holidays**

Employees are entitled to at least four weeks' paid vacation per year, pro-rated for shorter assignments, and to Swiss public holidays in the canton where they work. If work occurs on a Sunday or public holiday, the employer must obtain a specific work authorisation. A police authorisation under the cantonal rest day legislation may also be required.

### **Health and Safety**

All Swiss occupational health and safety standards apply to posted workers. Employers must provide safe working conditions, necessary protective gear, and relevant training.

### **Equal Treatment**

Posted workers are protected by Swiss non-discrimination and equality laws, including safeguards for pregnant employees, young workers, and other vulnerable groups.

### **Wage Verification and Compliance**

Failure to meet Swiss wage or labour standards constitutes wage dumping and can result in fines, suspension of work, and liability for both the foreign employer and the Swiss client. Authorities regularly inspect postings, particularly in sectors such as construction and services.

Employers should, therefore, proactively confirm that their pay levels comply with Swiss standards. Wage calculators and CLA databases can assist, but legal advice is often advisable. If a 13th-month salary or similar benefit is customary or required by a CLA, it should be included pro rata.

## **Compliance Obligations and Enforcement Risks**

Although Switzerland's online notification system simplifies short-term postings by EU/EFTA and UK companies lasting up to 90-days, it is actively monitored and enforced by Swiss federal and cantonal authorities. Employers must comply strictly with the Posted Workers Act and related rules as breaches can lead to serious penalties.

### **Common Compliance Failures**

- **Failure to Notify:** Starting work without filing a notification at least 8 days in advance.
- **Inaccurate Notification:** Providing incomplete or misleading details, such as omitting workers, sites, or understating duration.
- **Wage or Employment Condition Breaches:** Paying below Swiss minimum standards, not paying the mandatory assignment allowances or breaching working hour and rest requirements.
- **Exceeding Duration Limits:** Allowing workers or the company to exceed the 90-day annual limit without a permit.
- **Misuse of the Regime:** Using the short-term route for staff leasing rather than genuine service provision.

### **Possible Sanctions**

- **Administrative Fines:** Up to CHF 5,000 for procedural breaches and CHF 30,000 for serious wage or labour violations. Multiple fines may apply for repeated or multi-worker infractions.
- **Repayment Orders:** Authorities can compel employers to pay wage shortfalls or missing social contributions.
- **Work Stoppages:** Inspectors may suspend projects until conditions are rectified if serious violations are found on-site.
- **Blacklist and Bans:** Persistent offenders can be banned from providing services in Switzerland for up to five years and listed publicly, damaging reputation and contract prospects.
- **Criminal Liability:** Severe or intentional breaches (e.g. fraud or exploitation) can trigger criminal prosecution.

### Best Practices for Employers

To avoid enforcement action, employers should:

- **Track working days** for each employee and the company to ensure compliance with the 90-day rule.
- **Implement internal controls** and train staff on notification deadlines and reporting duties.
- **Verify wages** against Swiss standards and maintain clear documentation.
- **Seek expert advice** when approaching duration or wage thresholds to avoid costly mistakes.

The safest approach is transparent, proactive compliance - notify even short visits, keep full records, and ensure all posted workers are treated in line with Swiss law.

## Additional Considerations: Taxes and Local Rules

In addition to immigration and labour compliance, foreign employers posting staff to Switzerland via the 90-day notification scheme should be aware of tax, and regulatory obligations that may apply.

### Tax and VAT Obligations



Providing services in Switzerland can have Swiss tax implications, even without establishing a local branch.

- Since 2018, foreign companies with global turnover above CHF 100,000 may need to register for Swiss VAT, appoint a Swiss tax representative, and charge Swiss VAT on invoices to Swiss clients.
- Certain cantons, especially in construction or high-risk sectors, may also require a bond or deposit to guarantee payment of potential penalties or social charges. Consulting a Swiss tax advisor is strongly recommended to assess VAT registration and any sector-specific requirements.

### **Local Business Regulations**

Some activities are subject to professional licensing or recognition in Switzerland. Regulated fields - such as specific engineering fields, architecture, or financial services - may require prior authorisation even for short-term work. While most standard service contracts (e.g. consultancy, IT, or technical work) do not, it is prudent to confirm regulatory requirements in advance.

By planning ahead for tax registration and professional compliance, employers can ensure that short-term postings in Switzerland proceed smoothly, lawfully, and without unexpected obstacles.

## **Frequently Asked Questions: Short-Term Posted Work**

### **What is the Swiss 90-day notification scheme?**

The Swiss 90-day notification scheme allows UK and EU/EFTA companies to post employees to Switzerland for up to 90 working days per year to deliver a specific contract or project or work for a sister entity as part of an intra-company assignment. It offers a fast way to work in Switzerland under the short-term service provision route.

### **Who can use the short-term service provision route in Switzerland?**

UK and EU/EFTA companies that remain the employer during the assignment can use this route. Workers must stay on the home payroll and under home-country social security coverage throughout their time in Switzerland.

### **What are the main conditions for Swiss short-term service provision?**

The posting must be temporary and linked to a genuine service contract with a Swiss entity. Each worker and employer can provide services for up to 90 working days per calendar year, without joining a Swiss payroll or engaging in staff leasing.

**How does the 90-day notification procedure work?**

Employers must submit an online notification to the Swiss authorities at least 8 days before work starts. Each assignment requires its own notification. The online notification attestation received from the cantonal labour authority acts as proof of authorisation for short-term work in Switzerland.

**Are there any notification exemptions?**

Work totalling 8 days or less per year is exempt from notification, except in regulated sectors such as construction, hospitality, cleaning, and security, where notification is required from the first day of work.

**What employment standards apply to posted workers in Switzerland?**

Posted workers must receive Swiss-equivalent pay and conditions. Employers must comply with cantonal minimum wages, working-time limits, rest periods, paid leave, and health and safety requirements under the Swiss Posted Workers Act.

**What happens if employers breach Swiss short-term posting rules?**

Non-compliance can lead to fines of up to CHF 30,000, wage repayment orders, work stoppages, bans of up to five years, and potential criminal prosecution.

**How can Richmond Chambers Switzerland assist with the 90-day notification?**

Richmond Chambers Switzerland provides end-to-end legal support, including eligibility checks, preparation, filing and monitoring of online notifications, wage and labour law compliance, document management, and representation during Swiss inspections or permit transitions.

## How Richmond Chambers Switzerland Can Help

At Richmond Chambers Switzerland, we provide specialist support for foreign companies posting staff to Switzerland under the short-term service provision regime. Our team delivers practical, end-to-end assistance to ensure full compliance with Swiss immigration and labour laws.

Our professional services to employers considering the 90-day notification procedure include:

- **Eligibility Assessment:** We can assess whether your company and planned assignment qualify under the EU/EFTA notification system or the UK-Switzerland Services Mobility Agreement. This includes reviewing the worker's employment status and the service contract to confirm eligibility.
- **Notification Preparation and Submission:** Our lawyers can prepare and submit the online notification on your behalf, ensuring accuracy and timely filing. We

can manage all documentation, liaise with cantonal authorities, and address any follow-up questions that may arise.

- **Wage and Labour Law Compliance:** We can advise on Swiss minimum wage levels, working time rules, and collective labour agreements, helping you align employment terms and pay with Swiss legal standards. Where needed, we can calculate compliant Swiss-equivalent salaries and suggest necessary contract adjustments.
- **Social Security and Health Insurance:** We can advise on obtaining proof of social security coverage and explain how to meet Swiss health insurance requirements for posted workers.
- **Documentation and Contract Support:** Our team can draft and review assignment letters, secondment agreements, and compliance documentation, ensuring they meet the Swiss Posted Workers Act. We can also prepare document packs for employees to carry during inspections.
- **Representation During Inspections:** If Swiss labour inspectors request information or visit a worksite, we can act as your liaison, handling communication with authorities, submitting documents, and resolving any compliance issues quickly and professionally.
- **Transition to Work Permits:** If your project extends beyond the 90-day limit, we can provide strategic guidance on Swiss work permit options and assist with longer-term immigration solutions for key staff.

Whether you are delivering a one-off short project in Switzerland or managing multiple rotating service teams, our Swiss immigration lawyers can ensure your company remains fully compliant with all Swiss legal obligations. We combine legal expertise with practical experience to minimise risks and administrative burden for your company.

## Contact Our Immigration Lawyers in Switzerland

For expert advice on Swiss short-term service provision or guidance with a 90-day online notification procedure, contact Richmond Chambers Switzerland on +41 21 588 07 70 or complete our online enquiry form. Our experienced Swiss immigration lawyers will manage your business postings and short-term assignments in Switzerland with precision, efficiency, and trusted legal expertise.