



Info sheet (May 2021)

Home office abroad

– What now?

Due to the Corona pandemic, many residents of the city of Zurich are working from home. Some would like to move their home office abroad. The idea seems simple and tempting. But there are a number of points* to consider when choosing to work abroad.

** CAUTION: The following list is neither complete nor legally binding. It is intended to help you get acquainted with the relevant issues.*

Work:

- Clarify with your employer if there are constraints. For example: Does the company need a "permanent establishment license" in the desired country?
- Agreements about taking work materials with you abroad. Example: Company-owned laptop. If so, under what conditions?
- Internet availability. Example: Are video conferences possible?
- Data security. Example: Is sensitive data secure in the home office setup?
- Taxes: Will the tax situation in Switzerland change? Are taxes due abroad?
- Accident and health insurance: Does the insurance coverage continue abroad?

Personal:

- Information regarding your residence permit: Longer interruptions can have consequences, even if you do not officially deregister.
- Private apartment in Switzerland: Inform the landlord and/or other persons about absence, appoint a person of trust for keys or emergencies.

Corona situation in the destination country:

- Obtain information about the current corona situation at the destination: quarantine regulations during stay and entry/exit, availability of flight and train connections.

Please keep in mind that the information on these topics may be constantly changing due to the developments of the pandemic and government recommendations.

Some important links:

- <https://www.bag.admin.ch/bag/en/home.html>
- <https://www.eda.admin.ch/eda/en/fdfa.html>
- https://www.seco.admin.ch/seco/de/home/Publikationen_Dienstleistungen/Publikationen_und_Formulare/Arbeit/Arbeitsbedingungen/Broschuren/homeoffice.html
(in German)
- <https://www.zh.ch/de/migration-integration/ausweise-bewilligungsarten/bewilligungen-fuer-eu-efta-staatsangehoerige.html> (in German)
- www.zh.ch/de/finanzdirektion/steueramt.html (in German)