

# Course Program CAS GMM 25/26

(Version 1 – 2024-12-02. Subject to change. The latest version ist available on Moodle).

**Note: The lecturers and course days are subject to change.**

Module 1: Basic Module				
Day	Date	Room		Lecturer (amount of lections)
1	Friday, 2026-02-20	Campus Winterthur	<b>Introduction:</b> Introduction of the Course Types of international employment and assignment: <ul style="list-style-type: none"> <li>▪ International Transfers</li> <li>▪ Assignments (different types, (long-term, short-term, commuter, project, training)</li> <li>▪ Special cases (cross boarder commuters, international weekly commuters, contractors)</li> <li>▪ Policy Basics</li> </ul>	08:45 – 10:20 Dr. L. Jansen (2)
			<b>Swiss Labour Law:</b> <ul style="list-style-type: none"> <li>▪ Basics of Swiss employment contract law (legal form of contracts, unlimited, limited contracts, overtime, holiday regulations, employer’s liability, termination of an employment contract</li> <li>▪ <b>employment protection rules</b></li> </ul>	10:45 – 14:50 Dr. N. Vögeli Galli (4)
			<b>International Implications in Labour Law:</b> <ul style="list-style-type: none"> <li>▪ Basics of international employment contracts (classic assignment, split contracts, contract with only home or host country)</li> </ul>	15:15 - 16:50 Dr. N. Vögeli Galli (2)
2	Saturday, 2026-02-21	ONLINE	<b>International Implications in Labour Law:</b> <ul style="list-style-type: none"> <li>▪ Contractual roles and relationships (employee-employer home country-employer host country, intercompany-agreements),</li> <li>▪ Law on posting of workers</li> <li>▪ International collision law (IPRG)</li> <li>▪ Basics of special cases (international consultants, cross-border temporary employment services)</li> </ul>	08:45 – 12:20 Dr. N. Vögeli Galli (4)
3	Friday, 2026-02-27	Campus Winterthur	<b>Immigration Law:Focus: Local Contract</b> <ul style="list-style-type: none"> <li>▪ Legal Basis (AIG, VZAE, FZA)</li> <li>▪ Definition of gainful employment</li> <li>▪ Quotas for non-EU nationals</li> <li>▪ Inländervorrang light</li> <li>▪ Obligation to report job vacancies</li> <li>▪ Permits EU/EFTA</li> <li>▪ Permits non-EU nationals</li> <li>▪ Approval procedure</li> <li>▪ Immigration of family</li> <li>▪ Expiry of permits</li> </ul>	08:45 – 12:20 S. Thöni (4)
			<b>Focus: Assignment</b> <ul style="list-style-type: none"> <li>▪ Challenges for HR/Mobility Functions</li> <li>▪ Key assesement criteria</li> <li>▪ Setup local hire vs. assignment</li> <li>▪ Setup own vs. external employee</li> <li>▪ Business Meeting vs. material work</li> <li>▪ Posting of Workers Directive (PWD)</li> <li>▪ Swiss Assignment Act (EntsG) and its Ordinance (EntsV)</li> <li>▪ <b>Swiss Minimum Wages</b></li> <li>▪ <b>Swiss Permit Types for Assignments</b> (short term: business visa / online notification / 120 days permit / mid-/long term: permit type L / type B / type c)</li> </ul>	13:15 – 14:50 S. Yasargil (2)
			<b>Immigration Law:</b>	15:15 – 16:50 S. Yasargil (2)

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4	Saturday, 2026-02-28	<b>ONLINE</b>	<b>Social Security Law:</b> <ul style="list-style-type: none"> <li>▪ Different social insurances in Switzerland (3-pillar-system (AHVG, BVG))</li> <li>▪ Financing of social insurances (employee / employer)</li> <li>▪ Insurance benefits from a Swiss perspective (capital payments, annuities)</li> </ul>	08:45 – 12:20 S. Turley (4)
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Day	Date	Room		Lecturer (amount of lections)
5	Friday, 2026-03-13	Campus Winterthur	<b>International Implications in Social Security Law:</b> <ul style="list-style-type: none"> <li>▪ International social security agreements between Switzerland and other countries; content, applicable articles based on target groups</li> <li>▪ 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</li> <li>▪ 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</li> <li>▪ 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</li> </ul>	08:45 – 12:20 S. Turley (4)  13:15 – 16:50 S. Turley (4)
6	Saturday, 2026-03-14	ONLINE	<b>Swiss Tax Law:</b> <ul style="list-style-type: none"> <li>▪ Swiss tax system (3 levels of taxation, begin and end of tax liability in Switzerland)</li> <li>▪ Unlimited/limited tax liability in Swiss national law</li> <li>▪ Ordinary taxation in Switzerland (provisional tax bills, tax return, final assessment and final tax bills)</li> </ul>	08.45 – 12.20 Dr. L. Jansen (4)
7	Friday, 2026-03-20	Campus Winterthur	Different types of other taxes in Switzerland in connections with cross border employment / cross border employees <ul style="list-style-type: none"> <li>➢ Wealth tax,</li> <li>➢ Church tax,</li> <li>➢ Withholding tax on interest and dividends,</li> <li>➢ Inheritance and gift tax</li> </ul>	08:45 – 12:20 T. M. Fisler (4)
7	Friday, 2026-03-20	Campus Winterthur	<ul style="list-style-type: none"> <li>▪ Tax at source (tariffs, calculation, submission of source tax, liability of the employer, unlimited and limited taxation)</li> <li>▪ Subsequent ordinary taxation rules</li> <li>▪ Complementary ordinary taxatin rules</li> <li>▪ Duties of the employer (submission of tax at source, Swiss salary certificate)</li> </ul>	13:15 – 16:50 F. Bigger (4)
8	Saturday, 2026-03-21	Campus Winterthur	<b>International Tax Law:</b> International swiss tax law (international tax allocations, permanent establishment, BEPS, Transfer Pricing rules)	08:45 – 12:20 : S. Lacher (4)

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Module 1: Basic Module				
Day	Date	Room		Lecturer (amount of lections)
9	Friday, 2026-03-27	<b>Campus Winterthur</b>	<b>International Tax Law:</b> Double Taxation Agreements OECD Model Convention: <ul style="list-style-type: none"> <li>▪ Residency rules,</li> <li>▪ Place of work principle,</li> <li>▪ 183-days-rule,</li> <li>▪ Implications of an assignment into or from a non-DTA-country</li> </ul> DTA-CH - Germany <ul style="list-style-type: none"> <li>▪ Specialties in DTA Switzerland-Germany (cross border commuters, leading employees, overriding taxation (überdachende Besteuerung)</li> <li>▪ Types of avoiding double taxation (tax credit system vs. exemption (under progression) system)</li> </ul>	08:45 – 12:20 S. Koch (4)  13:15 – 16:50 A. Schmitz (4)
10	Saturday, 2026-03-28	<b>Campus Winterthur</b>	<b>International Tax Law:</b> DTA CH – USA <ul style="list-style-type: none"> <li>▪ Specialties in DTA Switzerland-USA (worldwide US taxation of US nationals and Greencard holders, tax credit system,</li> <li>▪ General challenges related to employees coming from the US to Switzerland and vice versa</li> </ul>	08:45 – 12:20 R. Heid (4)
11	Saturday, 2026-04-11	<b>Campus Winterthur</b>	<b>Basic Module Examination</b>	10:00 – 11:30

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Module 2: Expert Module				
Day	Date	Room		Lecturer (amount of lections)
1	Friday, 2026-05-08	Campus Winterthur	<b>Labor Law implications of international work assignments/contracts:</b> Inbound <ul style="list-style-type: none"> <li>▪ Specific examples of form and content of the assignment letter from a Swiss perspective (LT, ST, Commuter, etc.)</li> <li>▪ Labour law risks and implications for the employee / employer (examples do's and dont's)</li> </ul> Outbound <ul style="list-style-type: none"> <li>▪ Examples of intercompany-agreements</li> <li>▪ Which law is applicable during the assignment abroad</li> <li>▪ Exit possibilities / Termination during the assignment</li> <li>▪ Repatriation to Switzerland from a labour law perspective</li> </ul>	08.45 – 12.20 G. Bhagwanani (4)
			<b>Case Studies with focus on Migration Law:</b>	13:15 – 16:50 S. Mannancherill (4)
2	Saturday, 2026-05-09	ONLINE	<b>Compensation strategies and allowances:</b> <ul style="list-style-type: none"> <li>▪ Balance-Sheet-calculations (COLA)</li> <li>▪ Gross-to-net calculations</li> <li>▪ Advantages and disadvantages for the employer/employee</li> <li>▪ Compensation package: Common allowances for different types of assignments</li> <li>▪ Template for package calculations</li> <li>▪ Shadow payroll and split salary impact on compensation</li> <li>▪ Compliance risks and reliability</li> </ul>	08:45 – 12:20 K. Schleith (4)
3	Friday, 2026-05-15	Campus Winterthur	<b>Compensation strategies and allowances:</b> Incentives (deferred compensation, employee equity plans) Tax reconciliation methods (tax equalization / tax protection)	08:45 – 12:20 S. Koch (4)
			<b>Compensation strategies and allowances:</b> <ul style="list-style-type: none"> <li>▪ Examples of host and home based compensation strategies</li> <li>▪ Cost of living allowance</li> </ul>	13:15 – 16:50 K. Schleith (4)
4	Saturday, 2026-05-16	ONLINE	<b>Immigration Law Issues and application:</b> Outbound	08:45 – 12:20 J. Islami (4)

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Module 2: Expert Module				
Day	Date	Room		Lecturer (amount of lections)
5	Friday, 2026-05-22	Campus Winterthur	<p><b>Social insurance law issues and application:</b></p> <p>Inbound (Case studies)</p> <ul style="list-style-type: none"> <li>▪ EU/EFTA                             <ul style="list-style-type: none"> <li>○ Local transfers to Switzerland</li> <li>○ Assignments from EU/EFTA countries</li> <li>○ Different types of Multi-State-Workers</li> <li>○ Social security aspects for international weekly commuters</li> <li>○ Cross border commuters (i.e. Swiss health insurance)</li> <li>○ Crossborder members of the board (Verwaltungsräte)</li> </ul> </li> <li>▪ Assignment from countries with social security agreements (i.e. USA)                             <ul style="list-style-type: none"> <li>○ Assignments from the US</li> <li>○ Labour contracts in two different countries</li> <li>○ Special issues to be considered (nationality, coverage of health insurance / accident insurance etc.)</li> </ul> </li> <li>▪ Assignment from a country without a social security agreement (i.e. Singapore)                             <ul style="list-style-type: none"> <li>○ Risks and possibilities from a Swiss coverage perspective</li> <li>○ General risk and compliance issues from a Swiss perspective regarding social security</li> </ul> </li> </ul> <p>Outbound</p> <ul style="list-style-type: none"> <li>▪ Duties of the Swiss employer from a social security perspective when posting an employee abroad</li> <li>▪ How to set-up and submit social security contributions during the assignment</li> <li>▪ Possibility of continuation of ordinary Swiss social security or voluntary Swiss social security</li> <li>▪ Exit: In which situations do Swiss social security contributions stop</li> </ul>	<p>08:45 – 12:20 S. Turley (4)</p> <p>13:15 – 16:50 F. v. Ruch (4)</p>
6	Saturday, 2025-05-23	ONLINE	<p><b>Tax law issues and application:</b></p> <ul style="list-style-type: none"> <li>▪ Case studies focusing on different aspects of taxation for expatriates, cross border commuters, international weekly commuters</li> <li>▪ Taxation of typical assignment allowances</li> <li>▪ Special deductions for expatriates (ExpaV: relocation expenses, double housing costs, schooling etc.)</li> <li>▪ Correct completion of Swiss salary certificate for inbound assignees</li> <li>▪ Complications regarding the taxation of special payments (bonus, income from employee stock plans, termination payments)</li> <li>▪ General reporting duties of Swiss employers with respect to tax compliance</li> <li>▪ Rulings</li> </ul>	<p>08.45 – 12.20 F. v. Ruch (4)</p>

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6	Saturday 2026-05-23	<b>ONLINE</b>	<b>Data Protection Law</b>	13:15 – 14:50 Dr. M. Widmer (2)
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Module 2: Expert Module				
Day	Date	Room		Lecturer (amount of lections)
7	Friday, 2026-06-05	Campus Winterthur	<b>Tax law issues and application:</b> Outbound <ul style="list-style-type: none"> <li>▪ Case studies focusing on different aspects of taxation for expatriates, cross border commuters, international weekly commuters</li> <li>▪ Hypotax calculations</li> <li>▪ Tax protection calculations</li> <li>▪ Tax at source for special payments for former performance in Switzerland</li> </ul>	08:45 – 14:50 F. v. Ruch (6)
8	Saturday, 2026-06-06	Campus Winterthur	Assignment policy (Part 1): <ul style="list-style-type: none"> <li>▪ Internal and external sources for cola, state information etc.</li> <li>▪ Composition of a guideline</li> <li>▪ Elements necessary to define; strategy, goal, impacted groups, compensation, allowances, package, move, social insurances, taxes, labor law, resignation etc.</li> <li>▪ Benchmark</li> <li>▪ How to formulate components of guideline based on companies requirements</li> <li>▪ Budget calculation based on defined guidelines / Cost management</li> <li>▪ Process in guiding management board to define and decide about policy</li> <li>▪ Compliance risks</li> <li>▪ Recommended depth</li> <li>▪ Assignment process based defined on Mobility guidelines</li> <li>▪ Framework for assignment contract based on defined mobility guidelines</li> <li>▪ Establish Mobility Guidelines for own company</li> </ul>	08:45 – 12:20 A. Weinberger (4)
9	Friday, 2026-06-19	Campus Winterthur	<b>Combined Case Studie:</b> <ul style="list-style-type: none"> <li>▪ Complete set-up of an inbound assignment of a third country national</li> <li>▪ Internal / external recruitment of candidate</li> <li>▪ Package calculation</li> <li>▪ Negotiation of package</li> <li>▪ Set up of assignment contract</li> <li>▪ Permit application</li> <li>▪ Relocation, home search etc.</li> <li>▪ Social insurance deduction</li> <li>▪ Tax payments</li> <li>▪ Payroll</li> <li>▪ Repatriation / resignation</li> <li>▪ Special; accident / sickness / death in host country, divorce, war, embezzlement, crime etc.</li> </ul>	08.45 – 16 :50 F. v. Ruch (8) / K. Schleith (8)
10	Freitag, 2026-06-20	ONLINE	<b>Assignment policy (Part 2):</b> <ul style="list-style-type: none"> <li>▪ Real company Assignment Policy</li> <li>▪ Company Briefing</li> <li>▪ Assess Company requirements</li> <li>▪ Review Company Assignment Policy</li> <li>▪ Establish parts of Company Assignment Policy</li> <li>▪ Application of learnings in Company case</li> <li>▪ Feedback / review of group works by Company Guest</li> </ul>	13.15 – 16.50 A. Weinberger



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11	Saturday, 2026-07-04	<b>Campus Winterthur</b>	<b>Expert Module Examination</b>	10:00 – 11:30
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