Guide

Deployments with international organisations





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About this guide

Purpose

This guide is aimed at staff deployed on an assignment with an international organisation abroad. It provides an overview of the most important points to consider in connection with an assignment. The content and statements included are based on the official and legal regulations that apply to Swiss citizens.

Note

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Tourist information is provided by travel agencies, airlines, tourist offices and other countries' representations in Switzerland.

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Old age and survivors' insurance (OASI) / invalidity insurance (IV)

For assignments to international organisations in an EU or EFTA member state, <u>no</u> voluntary OASI/IV/ unemployment insurance contributions can be paid in Switzerland, as the contributions are paid to the social security system in the country of assignment. You can find more detailed information here: https://www.ahv-iv.ch/p/880.d

For assignments <u>outside the EU/EFTA area</u>, you can register with OASI/IV. You can find more detailed information here: https://www.ahv-iv.ch/p/10.02.d

Your contact for matters concerning OASI/IV is your cantonal OASI/IV compensation office or the Central Compensation Office.

Unemployment insurance

Swiss nationals who have been living in an EU/EFTA member state have to claim their entitlements in the country in which they last worked.

If you were employed outside the EU/EFTA, upon your return to Switzerland you will, in principle, be insured if you lived abroad for more than one year and you meet the following conditions:

- you were employed abroad for at least 12 months within the last two years
- you provide confirmation from your employer of the duration of your employment abroad
- you make the claim within one year of your return or entry.

Further information can be found here: https://www.eda.admin.ch/eda/de/home/leben-im-ausland/rueckkehr-in-dieschweiz/arbeitslosigkeitundsozialhilfe.html

Tax

Whether income is tax-exempt in the case of employment with the UN or another international organisation depends, on the one hand, on where the employee is resident for tax purposes. Even if the legal place of residence is transferred abroad by means of deregistration, the legal residence for tax purposes remains in Switzerland until legal residence for tax

purposes is officially obtained elsewhere. In the case of fixed-term contracts, residence for tax purposes usually remains in Switzerland.

The tax exemption of UN officials is governed by the Convention of 13 February 1946 on the Privileges and Immunities of the United Nations (SR. 0.192.110.02), Article V, paragraph 18 letter b. Accordingly, officials of the UN are exempt from all taxes on the remuneration paid by the organisation. For staff members of other international organisations, the agreements under which the organisations were established and thus any tax exemptions can be consulted via the database of treaties. The tax liability is in all cases determined by the cantonal tax authorities. Please contact your local tax authority for more detailed information on your personal situation.

Health and accident insurance

Depending on your type of contract, you are insured against illness and accident directly through the international organisation for which you work. Be sure to clarify this in advance. If your employer does not provide insurance cover, see the information below.

If you are employed within the EU/EFTA, the country in which you work is responsible for your health and accident insurance in accordance with the agreement on the free movement of persons. Please contact directly the relevant authorities for information about insurance arrangements.

If you are gainfully employed <u>outside the EU/EFTA</u>, you can no longer remain insured under the compulsory basic health insurance scheme in Switzerland, in accordance with the Federal Health Insurance Act (LAMal). Some health insurance companies provide private insurance for Swiss citizens living abroad. Some also offer the option of suspending the supplementary insurance, thus enabling re-entry under the same conditions if you return to Switzerland. For detailed information, please contact your health insurance company directly.

Family reunification

Whether you can take your family abroad with you depends on the policy of the organisation issuing your contract. Contact your new employer directly in this regard.

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Entry, residence and registration

You must follow the locally applicable regulations for entry, residence and registering in your destination country. For entry and residence, please contact the organisation for which you will be working or the relevant foreign representation in Switzerland. The local police authorities are usually in charge of registration requirements.

Registering with a Swiss representation abroad

If you are planning a short trip abroad, you **do not** have to register with the Swiss embassy or consulate responsible for your country of destination.

You must however do this if you have moved abroad and have deregistered from your last commune of residence in Switzerland. Once you have deregistered in Switzerland, you have 90 days to register abroad. You do not have to pay a fee for this, but it means you can be contacted more easily if there is an emergency. It also helps with administrative formalities – if you need an identification document or marriage, birth or death certificate issued – and to keep a connection with your home country.

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Contact

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