



Guidelines for deployments

Definition

A deployment is when a person completes a short-term assignment abroad but remains subject to Swiss law for a limited period of time.

With a valid “**Entsendungsbescheinigung**” issued by the Basel-Stadt Compensation Office (known as an “A1 certificate” in the EU/EFTA and a “certificate of coverage” (CoC) in other countries), the employee continues to be subject to Swiss social insurance and is exempted from making social insurance contributions in the host country. If Switzerland has not concluded a social insurance agreement with a host country outside of the EU/EFTA (so-called “non-contracting state”), there is no CoC; as a result, social insurance contributions generally have to be paid in both the home and the host country.

The certificate of coverage must be given to the insurer in the host country that is responsible for the employer.

Conditions for deployment in the context of social insurance law

(CH-EU/EFTA and CH-contracting state)

a) Temporary duration of the deployment

EU/EFTA: max. 24 months according to the AFMP; in general, the period may be extended by a total of up to five years as an exception, with the Federal Social Insurance Office in Bern responsible for granting such extensions. Note: extension before the end of the deployment.

Contracting state or state outside of the EU/EFTA: max. 12-60 months, USA: 78 months, according to the relevant social security agreement; extension beyond the period defined in the social security agreement is possible; the Federal Social Security Office in Bern is also responsible in this respect

b) Intention to continue working at the deploying employer after the deployment

c) Significant standard business activities in the country of origin: the deploying employer must already have carried out significant business activities for a certain period of time in the country of origin.

d) Current employee insurance cover in the country of origin before the deployment; they must have been subject to OASI for at least one month

e) No switching of deployed employees

f) **For deployments in the EU/EFTA:** the person being deployed must be a citizen of Switzerland or a member state of the EU/EFTA.

For deployments outside of the EU/EFTA: generally open to employees irrespective of their nationality.

g) Direct employment relationship in the country of origin: the employee remains subject to the deploying employer, and the activity must be carried out in the interest and for the account of this employer

Deployments recognized by the University of Basel (max. 24 months)

- Professors in a research semester ([process/application](#))
- Research staff: archaeological excavations and research abroad, teaching assignments
- Assistants (doc and postdoc): projects, semesters abroad
- Conferences/congresses/meetings:
 - Employment in the framework of the employment contract
 - Active participation (presentations, etc.)
 - Payment of fees to the University of Basel

In general, a certificate of coverage is required from the first day for deployments. HR recommends applying for a certificate of coverage (A1/CoC) for deployments with a duration of 30 days or more.

Types of deployment

1) Deployments from Switzerland to an EU or EFTA country

EU countries: Belgium, Bulgaria, Denmark, Germany, Estonia, Finland, France, Greece, UK, Ireland, Italy, Croatia, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Austria, Poland, Portugal, Romania, Sweden, Slovakia, Slovenia, Spain, Czech Republic, Hungary, Cyprus (Greek part)

EFTA countries: Switzerland, Iceland, Liechtenstein, Norway

[Further information: Basel-Stadt Compensation Office](#)

[Application for the continued validity of Swiss social insurance law during a temporary posting abroad](#)

> **A1 Certificate**

2) Deployments from Switzerland to a contracting state

Australia, Chile, China, India (no export of services), Israel, Japan, former Yugoslavia (Bosnia and Herzegovina, Montenegro, Serbia), Canada/Quebec, Macedonia, Philippines, San Marino, South Korea (no export of services), Turkey, Uruguay, USA

[Further information: Basel-Stadt Compensation Office](#)

[Application for the continued validity of Swiss social insurance law during a temporary posting abroad](#)

> **Certificate of Coverage (CoC)**

3) Employment for a Swiss employer in a non-contracting state (state without a social security agreement with Switzerland) while maintaining residence in Switzerland

Because there is no social security agreement, this is not a deployment but the **continuation of mandatory OASI**.

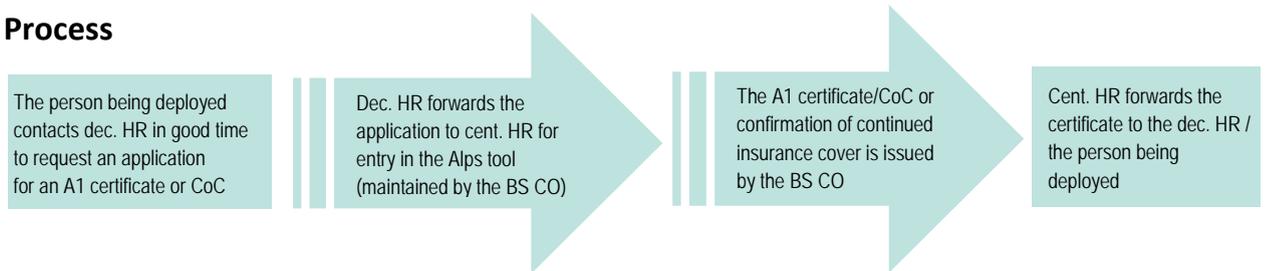
[Further information: Basel-Stadt Compensation Office](#)

The continuation of mandatory insurance allows employees who are posted in a non-contracting state for more than 30 days to maintain their insurance cover in Switzerland. As a result, they may have double cover.

[Application for the continued validity of Swiss social insurance law during a temporary posting abroad](#)

> **Confirmation of the continuation of mandatory OASI**

Process



Explanation of the application form

- Timely contact (2-3 months before the deployment) with dec. HR for the purpose of submitting the application for a certificate.
- From the second deployment on, only the following information needs to be sent to cent. HR: first and last name of the employee being deployed; staff ID number; type of deployment, local address and duration of the deployment. The other personal data will already be in the OASI Alps tool following the first deployment.
- Changes to the deployment must be reported to cent. HR in a timely manner.
- The following must be indicated in the comment field: type of visit (research visit, field research, deployment, etc.), any payments expected in addition to the salary paid by the University of Basel (stipends, other wages and payments), prior and/or subsequent unpaid leave of absence (additional application required) and other special information.
- Depending on the specifics (nationality or nationalities of the employee, residence, residency status, other employer abroad, etc.), the clarifications may be time consuming and additional applications may need to be submitted to cent. HR. The processing times at the Basel-Stadt Compensation Office may also be longer. After the clarifications have been completed, cent. HR informs the employee of the decision of the Basel-Stadt Compensation Office and the next steps.
The deployed person and their employer are required to inform the responsible office in the country of origin about all significant changes that occur during the deployment.
- Consequences of failing to inform the compensation office: if cent. HR and other responsible bodies are not informed, employees abroad will not be covered in the event of an accident, disability or death, despite regular deductions of social security contributions from their salary payments, and they may be subject to social insurance deductions in both countries.

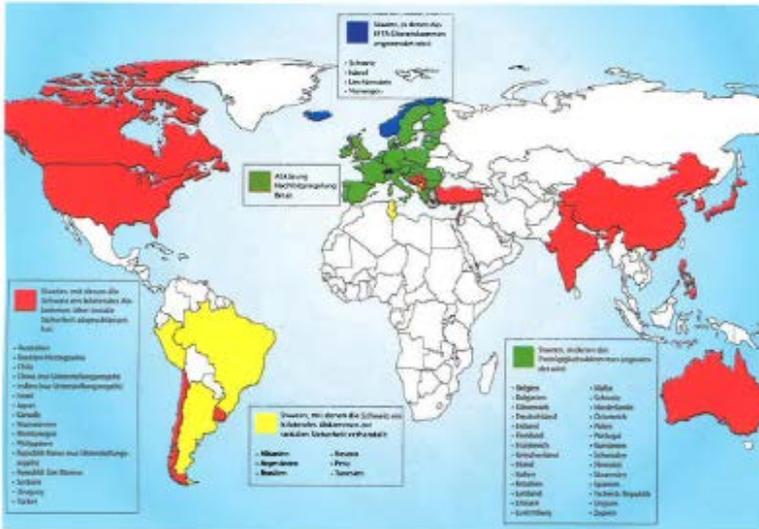
Important information

- The employee and/or the company of deployment are responsible for obtaining work and residency permits and/or the visa for the country of deployment. In some countries, however, the employer (University of Basel) is responsible or must at least be involved in this process.
- Non-working family members who accompany a deployed person abroad are generally no longer covered by OASI/IV. Spouses of deployed persons can, however, register with the compensation office.
[Further information: Basel-Stadt Compensation Office](#)

These guidelines serve as an aid. The applicable decrees and official regulations are always authoritative.

Attachments

Overview of social security agreements with Switzerland



Quelle: Bundesamt für Sozialversicherung, Nov. 2017

For further information about the social security agreements: Federal Social Insurance Office (FSIO)

<https://www.bsv.admin.ch/bsv/de/home/sozialversicherungen/int.html>

Accident/sickness allowance insurance and private health insurance

For stays abroad, deployed employees of the university are covered against accidents (work-related/non-work-related accidents and occupational illnesses) in accordance with the accident insurance (including Accident Insurance supplementary insurance, para. 5) and in the event of illness (daily sickness allowance in accordance with the daily sickness allowance insurance). The insurance cover is guaranteed for a maximum of two years and it is not necessary to notify the insurer.

In the event of an accident or illness abroad (claim), contact HR Services as soon as possible. Depending on the health situation, the insurer may ask the insured person to return to their place of residence for further treatment.

24-hour accident hotline abroad: +41 58 285 28 28

AI supplementary insurance

General Conditions of Contract (GCC) daily sickness allowance insurance

Health insurance

Employees who are temporarily sent abroad remain subject to cover in Switzerland for a period of two years (basic insurance). Continued insurance can be extended by the relevant health insurance company for a total of six years. The impact of any supplementary insurance should be clarified in advance with the relevant health insurance company.

Non-working family members remain covered by mandatory health insurance (basic insurance). If you are required to have insurance abroad, you may, under certain conditions, be exempted from taking out Swiss insurance. Information is provided by the relevant insurance company.

Expenses

For information about expenses, see the current version of the University of Basel's expense regulations. A special version of the expense regulations that must be approved internally and externally by the corresponding specialist units is being developed.

Expenses are generally not part of salary that is subject to OASI. They must be clarified with the Basel-Stadt Compensation Office by central HR in individual cases.

[Expense regulations](#)

Safety and cultural code of conduct

Safety and adherence to local cultural norms are the responsibility of the deployed employee.

- Federal Department of Foreign Affairs (FDFA):
Swiss and Liechtenstein nationals who experience an emergency abroad can contact the Swiss representative office for advice and assistance or call the FDFA's helpline.
 - Travel information
<https://www.eda.admin.ch/eda/de/home/vertretungen-und-reisehinweise.html>
 - Register travel on the [Itineris online registration platform](#)
Submission of relevant data (place of residence, duration, contacts, etc.) in the event of unexpected emergency situations with the goal of ensuring a quick response by the FDFA
 - **Helpline:** the helpline@eda.admin.ch is staffed around the clock throughout the year or telephone +41 800 24-7-365
 - **Swiss consulates and embassies:** in the event of an emergency abroad (subject to charges, for example, in the event of an accident, death, arrest)
- Global Monitoring (A3M):
https://www.global-monitoring.com/?gclid=EAlaIQobChMI6q7SufeT3AIVQtiyCh3w-AX6EAAAYASAAEgJLWfD_BwE

Taxes

Employees deployed abroad may be subject to a tax obligation in the country of deployment (double taxation). Switzerland has concluded corresponding double taxation agreements with various countries to prevent or limit a potential double taxation. Employees should clarify their personal and tax situation and the related declaration obligations in advance.

The overall tax situation as well as the related tax obligations remain the responsibility of the deployed employee for the duration of the deployment. The University of Basel assumes no additional tax and does not benefit from reduced taxes as a result of a deployment, and it also assumes no liability for an erroneous or deficient tax declaration on the part of the deployed employee in Switzerland and/or in the host country. In the event of questions related to tax law, HR works with external specialists. If there is an interest in further clarifications, HR can initiate contact with an external specialist (subject to charges).