

Employers and the accompanying measures

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Employers in Basel who employ cross-border commuters face a range of legal obligations. The commuters are employees under Swiss labour law, which applies to employment relationships performed in Switzerland. Swiss employers must comply with Swiss rules on working time, health and safety, salary payment and termination. In addition, employers must register commuters with the immigration authorities to obtain the G permit, deduct social security contributions and withhold tax at source where applicable.¹

The posting of workers raises additional questions. Foreign companies that send employees to Switzerland to provide services must comply with the Federal Act on Posted Workers, which requires them to observe Swiss minimum conditions of employment. The accompanying measures, introduced in 2004 in connection with the free movement of persons, include an obligation to register posted workers eight days before the start of the work.² This eight-day rule has been criticised by the European Union as an obstacle to the free provision of services. Tripartite commissions and joint commissions monitor compliance with minimum wages and working conditions, and companies that violate them face fines and exclusion from the Swiss market.³

In the new package of agreements with the European Union, Switzerland agreed to adapt its accompanying measures. The notification period is to be reduced to four working days in a risk-based approach, while domestic measures are intended to preserve wage protection. The domestic legislation implementing these changes is under discussion.⁴ For the Basel region, where many service providers from Germany and France work in Switzerland, these changes have practical significance.

Swiss employers who send their own employees to Germany or France must observe the posting rules of those countries. In Germany, the Posted Workers Act and the Minimum Wage Act impose registration

requirements and minimum wage obligations. In France, a declaration through the SIPSI portal is required before the posting. The certificate A1 confirms the applicable social security legislation.⁵ These obligations apply even for short assignments in the border region, such as a technician who services equipment in Lörrach or Mulhouse.

1 Notes

1. On the obligations of employers in Switzerland towards cross-border commuters, see the publications of the State Secretariat for Migration, the Federal Social Insurance Office and the Federal Tax Administration. To be verified. ↩
2. Federal Act of 8 October 1999 on Posted Workers (Entsendegesetz, EntsG, SR 823.20), Art. 6, and the Ordinance on Posted Workers (EntsV, SR 823.201), Art. 6 on the notification period of eight days. On the accompanying measures in force since 1 June 2004, see the publications of SECO. To be verified. ↩
3. On the control system of the accompanying measures, including tripartite commissions, joint commissions under collective labour agreements and sanctions under Art. 9 EntsG, see the annual reports of SECO on the implementation of the accompanying measures. To be verified. ↩
4. On the adaptation of the accompanying measures in the context of the package of agreements negotiated with the European Union (reduction of the notification period to four working days, risk-based approach) and the domestic measures to protect wages, see the communications of the Federal Council and SECO from 2025 onwards. Status to be verified. ↩
5. On the German Posted Workers Act (Arbeitnehmer-Entsendegesetz, AEntG) and the Minimum Wage Act (Mindestlohngesetz, MiLoG), the French declaration of posting via SIPSI under the Code du travail and the A1 certificate under Art. 12 of Regulation (EC) No 883/2004, see the relevant statutes and guidance. To be verified. ↩

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