

Multiple activity

Employment or self-employment in a country in the European Union (EU) or a country within the European Free Trade Association (EFTA)

Information sheet

Where multiple activity arises due to employment at ETH Zurich and an activity in an EU/EFTA country, the country responsible for the social security obligation must be determined.

This clarification lies with the Federal Compensation Office (CFC) in Bern, and the employer is obliged to declare the multiple activity to the CFC.

The employee will be informed directly by the relevant authority in their country of residence or by the CFC of the decision as to which country assumes the social security obligation, and any further steps.

Where the social security obligation for income earned outside Switzerland is subject to Swiss legal provisions, the contributions are to be settled directly with the responsible Swiss institution (CFC).

Only the relevant statutory provisions prevail in the assessment of individual cases. Further information can be obtained from the CFC (international.eak@zas.admin.ch, +41 (0)58 462 77 97).

Employment contract with ETH Zurich

As a rule, employment at ETH Zurich implies an employment contract according to public law.

Self-employment in an EU/EFTA country

The public law employment contract with ETH Zurich takes precedence over any self-employment activity in an EU/EFTA country, and thus the social security obligation lies with Switzerland.

The applicable contributions and further information for self-employed persons can be found in Information sheet

2.02 – Self-employed contributions to old age and survivors' insurance, disability insurance and income compensation (with additional contributions to the financing of family allowances):

<https://www.ahv-iv.ch/p/2.02.d> →

<https://www.ahv-iv.ch/p/2.02.e> →

Self-employment or employment as a civil servant in an EU/EFTA country

In the case of self-employment in an EU/EFTA country, the income earned there must be settled according to Swiss legal provisions, either by the foreign employer or, if an agreement is reached according to Art. 21 para. 2 Regulation (EC) No 987/2009 between the foreign employer and employee, by the employee themselves.

Where a person is employed as a civil servant in an EU/EFTA country, the CFC must check in individual cases where the income earned in the respective country is to be settled.