

Board of Directors social security and pension

We have witnessed top candidates withdraw from the Board of Directors (Board) nomination process due to concerns about financial implications of social security compliance. In other cases, Board members have been found to be non-compliant.

To prevent any unexpected issues and guarantee a proper social security set-up, we offer a yearly review of the social security and pension situation of the Board.

Social security review, tax and immigration rules

Are your Board members compliant?

Did you know that a professional Board member with Board mandates in several countries may inadvertently become affiliated to a Swiss or foreign social security regime on compensation earned from the various mandates (including those outside Switzerland)?

Social security requirements

Swiss Board membership fees are typically subject to Swiss social security. However, in cross-border situations, the international social security rules need to be considered.

Depending on the coordination rules, the board membership fees may be exempt from Swiss social security but subject to a foreign social security regime.

Tax requirements

In principle, Swiss Board members are subject to Swiss income tax on their Board membership fees. In an international set-up, international tax treaties need to be considered to determine which country has the right of taxation on the Board membership fees and what needs to be reported in the country of residence.

How can PwC support?

We conduct an employer compliance report covering all relevant compliance topics for each Board member. The basis for our analysis and report is the Assessment Questionnaire for Board members. We can offer the following packages:

Basic package: CHF 3,000.- per Board member

- Assessment of social security, immigration and tax compliance for each Board member
- Concrete action points for each Board member

Enhanced package: CHF 5,000.- per Board member

- Assessment of social security, immigration and tax compliance for each Board member
- Concrete action points for each Board member
- Corporate tax assessment for each Board member

Pension insurance

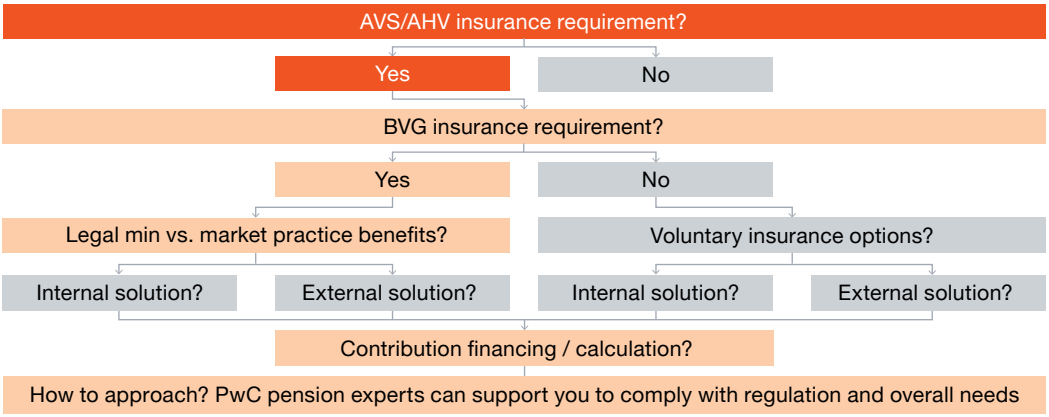
Are your Board members compliant and appropriately insured?

Did you know that under certain circumstances, there's a legal obligation to insure Board members in a Swiss pension fund (BVG)? If not, voluntary insurance may be an option.

Pension requirements

In principle, Board members are required to be insured in a pension plan if they meet the legal requirements. However, there are a few exceptions of insurance requirement that can apply to Board members voluntary or over-mandatory insurance is also possible under certain circumstances.





How can PwC support?

We offer standard templates for easy assessments and carry out clarifications for Board members from abroad. Moreover, we provide advice on pension schemes' design (with RfPs for outsourced solutions). We can offer the following packages:

Diagnostic: CHF 1,500.- per Board member (max 10,000.- in total)

- Templates for questionnaires
- Assessment per Board members
- Special clarifications if needed
- Advise on future options

Outsourced pension solution: CHF 10,000 – 15,000.-

- Assessment per Board members
- Special clarifications if needed
- Advise on future options
- RfP for legal min. pension plan with 2 – 3 providers

Insourced pension solution: CHF 20,000 – 40,000.-

- Implementing the Board Pension solution in the existing Pension fund

Your contacts



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