

# Establishing and Building Companies in Switzerland

Accounting & Payroll Services



Switzerland is an attractive place to found a corporation, establish a branch, or buy a company. However, when it comes to closing contracts and building up accounting and payroll administration, many legal and tax implications must be taken into consideration.

Support from a local partner will enable you to quickly and efficiently find answers to relevant questions from one source. We will assist you during the preparatory phase, the founding procedure, and the establishment of all required processes and functions.

We will be happy to advise you on establishing and managing your payroll accounting, payroll administration, financial accounting, and the implementation of the value-added tax. We will also assist you with social insurance contracts and property insurance policies.

In addition, we will support you through an interdisciplinary team with the founding of your company, the acquisition of work and residence permits, as well as other legal and taxation issues, such as the preparation of employment contracts.

## **Establishing and managing payroll accounting and administration**

Processing of salaries will be adapted to the requirements of your company; beginning with standard processing, it includes all necessary basis evaluations and goes as far as a comprehensive service package including all company-specific evaluations and measures.

### **Monthly tasks and analyses:**

- Processing of salaries
- Preparing pay slips and payment of salaries according to schedule.

- Calculating and effecting special payments, e.g. bonuses
- Processing of accounting documents and analyses

### **Annually or quarterly:**

- Deduction of withholding tax and declaration thereof
- Accounting for social insurance deductions (AHV, FAK, UVG, etc.)
- Preparing wage statements for tax purposes
- Annual overviews

### **Activities regarding “posted” employees:**

- Administering shadow payroll accounting
- Gross extrapolation of salaries
- Calculation of withholding tax
- Exemption from Swiss social insurance contributions

We will support you in dealing with social insurance contracts and registration with government institutions. We will handle registration and de-registration for new employees or those who are leaving, as well as annual declarations.

### **Social insurance and property insurance contracts**

In the area of risk management, we will clarify insurance issues for you and assist you in taking out insurance policies.

### **Social insurance:**

- AHV/ALV
- Pension fund
- Accident insurance and daily sickness benefits insurance

### Possible property insurance:

- Commercial liability insurance
- Insurance against damage caused by natural forces, etc.

### Establishing and keeping financial accounts

Accounting plays a central role in your company. Assessments based on your financial and industrial accounting are indispensable for the goal-oriented management of your company. We will create a reporting procedure tailored to your needs, at your desired intervals (monthly, quarterly, annually).

- Establishing and keeping financial and industrial accounts
- Accounts receivable and payable accounting, including payment transactions and dunning
- Regular reporting according to your requirements
- Preparation of annual financial statements, including consolidation
- Budget consulting, financial planning, business plan

### Web Accounting

Do you need access to your financial accounts at any time, or would you like to handle some of the above-listed accounting activities at your company domicile? You don't want to deal with issues regarding software and data security?

You can keep your books, financial and payroll accounts, through the internet with our web-based online tool – independent of your working location or operating system. All you need is internet access and a two-factor authentication app for a secure connection. You can read more about this topic in our separate “KPMG’s Web Accounting” fact sheet.

### Value-added tax consulting

Most entrepreneurial decisions will directly or indirectly influence value-added tax matters. In this regard, we will assist you in dealing with relevant value-added tax issues.

- Evaluation of VAT obligations
- Advice regarding accounting approach
- VAT registration
- Quarterly settlement
- Annual adjustment of revenues
- Assisting you in case of a VAT audit

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## Contacts

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