

Payroll – Outsourcing?

Accounting & Payroll Services



Payroll is a sensitive area. The salaries always have to be paid punctually and correctly, but at the same time the requirements are getting more and more complex. This calls for swift and flexible action; time and know-how are needed. We can help you with these tasks by providing an outsourcing package which is specially adapted to your company's needs. You can then concentrate on your core business.

What are the greatest challenges?

- Implementation of new provisions and legislation in the areas of social security, tax and employment law
- The globalization of employment, cross-border workers, the opening up of the labor markets and the impact of international agreements
- Complying with internal and external requirements with regard to quality, processes and checks

What are the advantages of outsourcing?

- Assistance from experienced KPMG employees who are up-to-date on new legislation and regulations
- Professionally managed substitution during staff absences
- Confidentiality can be maintained, which is an important advantage especially in the area of executive salaries
- No infrastructure or training costs are incurred
- Access to the multidisciplinary KPMG network, both at a local and at an international level

How can we support you?

We can help you with the following activities:

- **Setting up your payroll accounting** in our system based on your individual requirements
- **Monthly processing of the salaries**, processing of special payments (such as a bonus), preparing the **payment file, sending the salary statements** directly to the employees, whether electronically or by post

- Preparing and filing the periodic **source tax declarations**
- Processing the **accounting vouchers** for the financial accounting as well as further **client-specific analyses**
- Performing the **year-end processing**, including completion of the salary certificates, compiling annual overviews, calculation of provisions relating to salaries, also (if wished) assistance with the reconciliation of the financial accounting and the payroll accounting.

Additional services and special topics

- Processing of **directors' fees** as well as ascertaining whether there is an obligation to pay Swiss social insurance contributions on such fees in an international context
- Support in connection with the **secondment** of employees, obtaining the necessary confirmations with social security authorities, exemption from Swiss social security contributions, preparing the salary statements for expatriates, keeping **shadow payroll** for the deduction of source tax
- Calculation of **gross-ups** where there is a net salary agreement
- Determining where foreign employees or multi-state-workers are subject to **social security and taxes**, calculation of salaries considering the working days in Switzerland and abroad, coordination with foreign salary processing offices
- Processing of **executive salaries**

- Processing of the payroll and social security administration for employees with employers who are not registered with social security authorities in Switzerland (so-called **ANobAGs**)
- Assistance with the conclusion of the necessary contracts for **social security and personnel insurances** and registrations with government bodies, in particular in respect of **companies having their legal seat in the EU** which employ individual employees in Switzerland
- Dealing with **employee participation plans**, including taking into account the components which are subject to tax and social security contributions, and preparing the relevant attachment to the salary certificate
- Assistance in drafting **expense reimbursement policies** and filing these with the tax authorities
- Support in connection with **social security audits**, assembling the necessary documents, dealing with the actual audit at our premises
- **Review of your payroll accounting**, support in identifying possibilities for optimization and keeping your risks to the minimum (see also our separate factsheet "Payroll review")

Personnel administration

- Registration and deregistration of employees with the social security office and the tax authority
- Administration of child benefits
- Applying for income compensation allowance in case of compulsory service or maternity leave
- Completion of applications for daily allowances in case of accident or sickness
- Completing questionnaires of the unemployment insurance authority

Electronic salary processing and notification

If requested, it is possible to define interfaces, in order to be able to upload data regarding salary changes or the employee's master data electronically. Salary statements can be sent to employees electronically on request. KPMG has a platform for exchanging salary data with its client, so that no confidential data has to be sent by e-mail. Moreover, our system has been set up in such a way that declarations can be sent electronically (ELM). These measures ensure an efficient and secure processing of your payroll accounts.

Web Accounting

Would you like to be able to access your payroll accounts at any time, or do you want to perform some of the above-mentioned activities yourself? You don't want to deal with issues regarding software and data security?

You can have access to your payroll accounts through the internet with our web-based online tool, irrespective of where you work and what operating system you use. All you need is internet access and a Suisse ID for a secure connection. You can read more about this subject in our separate factsheet "KPMG's Web Accounting".

Multidisciplinary services

Our multidisciplinary team will assist you with all the human resources questions in the areas of law and tax, such as obtaining work permits and residence permits, completing personal tax returns, reducing the tax burden and preparing employment contracts.

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