

INFORMATION SHEET: ANOBAG FOR SWISS CULTURAL PROFESSIONALS ABROAD

1. What does ANobAG mean?

ANobAG stands for «Arbeitnehmende ohne beitragspflichtigen Arbeitgebende» (employee without an employer who is obliged to contribute) and describes a particular social security constellation. This applies to people who work in another country for a foreign employer who does not pay social security contributions in their country of residence.

2. Example situation: Swiss cultural workers who are temporarily employed by a German theatre or event organiser for a performance can fall under the ANobAG regulation if they wish to remain socially insured in Switzerland.

3. Social security regulation According to the provisions of the EU Regulation (EC) 883/2004 on social security:

- A person can only be covered by social security in one country
- For short-term assignments (up to 24 months), the A1 certificate can be requested to confirm the Swiss social security obligation
- Without the A1 certificate, Germany could enforce the social security obligation

4. Requirements for maintaining Swiss social security. The following steps are necessary to remain covered by Swiss social security:

1. Apply for an A1 certificate: This certifies that the cultural workers remain insured in Switzerland. It is requested from the relevant AHV compensation office.
2. Clarify ANobAG status in Switzerland: As a rule, ANobAGs must pay their own social security contributions.
3. Contractual agreement with the German employer: The employment contract should explicitly state that no German social security contributions will be due and that the A1 form is available.

5. Tax aspects

- Tax liability generally remains in Germany if the income comes from the work carried out there
- The double taxation agreements (DTA) between Switzerland and Germany must be observed, especially for the delimitation of tax liability

6. Conclusion Swiss cultural workers who are employed in Germany for a short period of time should take care of their social security and tax situation at an early stage. The ANobAG status requires self-responsible payment of contributions to the AHV. Timely application for an A1 form is essential to avoid problems with the German social security authorities