

INFORMATION SHEET: DIFFERENCE BETWEEN ANobAG AND A1 FORM FROM THE POINT OF VIEW OF A SWISS CITIZEN

1. ANobAG (employee without an employer subject to contributions in Switzerland)

Definition: ANobAG refers to persons who work as employees for a foreign company that has no branch or place of business in Switzerland and is therefore not subject to Swiss social security obligations.

When does ANobAG become relevant?

- When a Swiss citizen works for a foreign company that does not have a branch in Switzerland.
- The employer does not pay social security contributions in Switzerland, so the employee must take care of registration and contribution payments themselves.
- ANobAG applies to gainful employment in Switzerland or to a mixed form of work in Switzerland and abroad (as the case may be).

Obligations of ANobAG:

- Register with the AHV compensation office in Switzerland.
- Pay social security contributions (AHV, IV, EO, ALV, etc.) independently.
- Depending on the canton, additional taxes may apply.
- Option of voluntary occupational pension provision (pension fund) through a vested benefits institution.

2. A1 form (certificate of social security responsibility)

Definition: The A1 form is a certificate confirming that a person remains subject to Swiss social security legislation while temporarily working in an EU/EFTA country.

When is the A1 form required?

- When employees are posted abroad within the EU/EFTA.
- For self-employed people who are covered by Swiss social security but are temporarily working in the EU/EFTA.
- For cross-border commuters who work in several countries but remain covered by Swiss social security.

How do you apply for an A1 form?

- Employers apply for the form for posted employees at the relevant AHV compensation office.
- Self-employed persons must also obtain a certificate from the AHV compensation office

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3. Important differences between ANobAG and A1 form

Criteria	ANobAG	A1 form
Scope of application	Swiss employees of a foreign company without a branch in CH	Posting or cross-border activity within the EU/EFTA
Social security obligation	Employees pay into the AHV themselves	Confirmation that the person is still insured in Switzerland
Application office	AHV compensation office	Employers or self-employed persons via the AHV compensation fund
Relevance for the self-employed	No	Yes, for self-employed persons with cross-border activity
Obligation to pay contributions	Yes, directly by the employee	No, confirmation of existing social insurance