

Freelancer Policy for work at events and on-call work

October 1st, 2025

Table of Contents

Freeland	cer Policy	1
1. Em	ployment relationship and entry formalities	5
	ould be sent to Crew Booking before the first work assignment (preferably in electronic form)?	
1.1.1.	Freelancers who are self-employed or companies based in Switzerland	
1.1.2.	Freelancers self-employed from the EU (with or without a trade license)	5
2. Re	quirements profiles and equipment	5
3. Da	ily flat rates and working hours	5
3.1. D	aily rates	5
3.1.1.	Flat rates for assignments lasting several days	
3.1.2.	Area manager/technical manager	
3.1.3.	Special work services	
	·	
	Vorking hours	
3.2.1.	Events	
3.2.2.	Film/TV	6
3.2.3.	Architecture	
3.2.4.	Start and end of working hours	6
3.2.5.	Change in working hours	
3.2.6.	Meal breaks	7
4. Ca ı	ncellation	7
4.1. C	ancellation by Habegger AG	7
4.2. C	ancellation by Freelancer	7
4.3. C	ancellation by Freelancer	7
5. E x	penses	8
5.1. N	leal and accommodation expenses	8
5.1.1.	Meal expenses Events and film/TV	8
5.1.2.	Meal expenses Architecture	8
5.1.3.	Accommodation expenses	8
5.2. Ti	ravel expenses	8
5.2.1.	Company vehicles	
5.2.2.	Private vehicles	
5.2.3.	Taxi costs	
5.2.4.	Rental cars	
5.2.5.	Rail travel	
5.2.6.	Air travel	
5.2.7.	Telephone and internet expenses	

5		
	5.3.1. Meal allowances	9
	5.3.2. Submission of expenses	9
	5.3.3. Advance payment of expenses	
5.	5.3.4. Non-reimbursable expenses	9
6.	Vehicles and materials	10
6.1.	F · 7 ·	
	5.1.1. Locking vehicles	
	5.1.2. Accidents and damage	
	5.1.3. Fines	
	5.1.4. Returning vehicles	
	Private vehicles	
6.	5.2.1. Use of private vehicles	10
6.3.	· · · · · · · · · · · · · · · · · · ·	
	5.3.1. Malfunctions before the event	
	5.3.2. Equipment with malfunctions	
	5.3.3. Damage upon receipt of the device	
	Damage caused by sudden external influences	
6.	5.3.5. Theft	11
7.	Occupational safety at events	11
/.		
8.	Duty of care and loyalty, confidentiality, and data protection	
	Duty of care and loyalty, confidentiality, and data protection Various notes	11
8.	Various notes	11
8. 9. <i>9.1.</i>	Various notes	1112
8. 9. <i>9.1.</i> <i>9.2.</i>	Various notes	1112
8. 9. <i>9.1.</i> <i>9.2.</i> <i>9.3.</i>	Various notes	111212
8. 9. 9.1. 9.2. 9.3. 9.4.	Various notes . Appearance on productions . Social media guidelines . Private phone calls . Communication with the customer	
8. 9. <i>9.1.</i> <i>9.2.</i> <i>9.3.</i>	Various notes Appearance on productions Social media guidelines Private phone calls Communication with the customer Clothing	
8. 9. 9.1. 9.2. 9.3. 9.4.	Various notes . Appearance on productions . Social media guidelines . Private phone calls . Communication with the customer . Clothing	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5.	Various notes . Appearance on productions . Social media guidelines . Private phone calls . Communication with the customer . Clothing . Smoking ban	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5. 9.6.	Various notes . Appearance on productions . Social media guidelines . Private phone calls . Communication with the customer . Clothing . Smoking ban	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5. 9.6. 9.7.	Various notes Appearance on productions Social media guidelines Communication with the customer Clothing Consumption of alcohol and drugs Laptops and tools	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5. 9.6. 9.7.	Various notes Appearance on productions Social media guidelines Communication with the customer Clothing Consumption of alcohol and drugs Laptops and tools	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5. 9.6. 9.7.	Various notes I. Appearance on productions I. Social media guidelines I. Private phone calls I. Communication with the customer I. Clothing I. Smoking ban I. Consumption of alcohol and drugs Laptops and tools I. Laptops	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5. 9.6. 9.7. 10.	Various notes . Appearance on productions . Social media guidelines . Private phone calls . Communication with the customer . Clothing . Smoking ban . Consumption of alcohol and drugs Laptops and tools 0.1.1. Laptops 0.1.2. Tools Invoicing for self-employed freelancers	
8. 9. 9.1. 9.2. 9.3. 9.4. 9.5. 9.6. 9.7. 10. 11. Invo	Various notes . Appearance on productions . Social media guidelines . Private phone calls . Communication with the customer . Clothing . Smoking ban . Consumption of alcohol and drugs Laptops and tools 0.1.1. Laptops 0.1.2. Tools	

11.1.	.2. Billing address	13
11.1.	.3. Information on invoices from Switzerland	13
11.1.	.4. Information on invoices from abroad	14
11.1.	.5. Missing or incomplete documents	14
11.1.	.6. Freelancers' own terms and conditions	14
11.1.	.7. Expense receipts	14
11.1.	.8. Purchase receipts	14
11.1.	.9. Expense invoices	14
12. A 0	dditional information Form A1 or old E101 (102)	14
12.1.	Basics	14
insuran paying Switzer person questio request months	working temporarily in Switzerland, self-employed EU nationals (with or without a trade license) do not not not contributions in Switzerland if they can present us with form A1 or E101. This form confirms that the social security contributions in their country of residence and are therefore exempt from paying contribution. For work abroad by self-employed persons from Switzerland, it is the responsibility of the self-employed persons from Switzerland, it is the responsibility of the self-employed persons from Switzerland, it is the responsibility of the self-employed for the appropriate A1 form (all EU/EFTA countries) or a CoC (all non-EU/EFTA countries) for the one. All forms can be requested via ALPS (https://www.alps.bsv.admin.ch/alps/). The login details for ALF sted directly from the relevant compensation office. The A1 form can be requested for a validity period of some substitution of the actual period of employment	ey are legally putions in ployed he country in PS can be fup to 36
12.2.	Value added tax for self-employed persons from the EU temporarily working in Switzerland	15
13. B ı	usiness liability insurance	15
1/1 Tm	nvoicing via PayrollPlus	15

1. Employment relationship and entry formalities

What should be sent to Crew Booking before the first work assignment (preferably in electronic form)?

- 1.1.1. Freelancers who are self-employed or companies based in Switzerland
 - · Swiss commercial register extract (AG or GmbH) or
 - Confirmation from the AHV compensation office (SVA) that you are registered as self-employed (also sole proprietorships and partnerships with HR extract, must be issued in the current year)
 - Swiss VAT number, if available (listed on the invoice)
 - Copy of business liability insurance (at least CHF 5 million, not older than 6 months)
 - Passport photo and copy of ID, identity card, or passport
 - Any terms and conditions, if applicable
- 1.1.2. Freelancers self-employed from the EU (with or without a trade license)
 - Form A1, if already available (for further explanations, see point 10)
 - · Copy of identity card or passport
 - Copy of business registration or confirmation from the tax office of self-employment
 - Tax number/tax ID
 - Copy of business liability insurance (minimum coverage of €3 million and not older than 6 months)
 - Excerpt from the commercial register

2. Requirements profiles and equipment

See separate document "Requirements profiles." This document specifies the requirements that Habegger AG places on freelancers according to their function in the various trades. The requirements are divided into technical and social skills. In addition, it defines the minimum equipment in terms of tools and safety equipment that technicians must carry with them.

In principle, every employee is obliged to complete all assigned tasks in order to achieve the overall goal. Collegial cooperation between the various trades is a prerequisite.

3. Daily flat rates and working hours

3.1. Daily rates

The daily flat rate for the respective role is agreed with the Crew Booking department before the first assignment and applies to all subsequent assignments. Changes to the daily flat rate must always be determined before the start of the next booking. Subsequent and unauthorized changes will not be accepted. As a rule, billing is always based on half-day (5 working hours) or full-day (10 working hours) flat rates. Additional hours for more than 10 working hours, area manager preparation work, overtime for film/TV, installation and revision work for architecture, and special work services are paid per hour (10% of the agreed daily flat rate). Special rates may be agreed for half-day assignments.

3.1.1. Flat rates for assignments lasting several days

For assignments lasting several days (5 days or more), it is possible to agree on a reduction in the daily flat rate or a flat rate for the entire assignment with the freelancer when making the booking request.

3.1.2. Area manager/technical manager

The area manager daily flat rate is usually calculated on the basis of the agreed technician daily flat rate plus 10%. For area manager preparation, the hourly rate is to be determined either individually or on the basis of the area manager daily flat rate, depending on the amount of preparation work required. Rates deviating from this rule are possible. The estimated number of preparation hours required for the job must be agreed and discussed in advance with the project manager/event manager.

Sample invoice for BL daily flat rate:

Lighting technician daily flat rate = 500 CHF

Of which 10% = 50 CHF

The department manager daily flat rate is therefore 500 CHF + 50 CHF (10% surcharge) = $\underline{\textbf{550 CHF daily}}$ flat rate

3.1.3. Special work services

For special work (installations, revisions, maintenance, test setups, etc.), a binding hourly rate is agreed with the Head of Project Support or the Team Leader Crew Booking.

3.2. Working hours

3.2.1. **Events**

Event working days are considered to be 10-hour days, as is customary in the industry. Activities with different daily working hours that are not customary in the industry can be taken into account accordingly, for which special daily rates are agreed. The calculation is based on the average pure working time per assignment, excluding breaks. Work exceeding the average 10-hour working day is remunerated as overtime (10% of the agreed daily flat rate). Work assignments of up to a maximum of 5 hours are considered half working days and are usually remunerated at 50% of the agreed daily flat rate.

3.2.2. Film/TV

Film/TV working days are considered to be 10-hour days, as is customary in the industry. Activities with different daily working hours that are not customary in the industry can be taken into account accordingly. Special daily rates are agreed for this. The average working time per assignment, excluding breaks, is used as the basis for calculation. Anything above the average daily working hours is remunerated as overtime (10% of the agreed daily flat rate).

3.2.3. Architecture

Working days in the architecture department are considered to be 8.5-hour days, as is customary in the industry. Activities with different daily working hours that are not customary in the industry can be taken into account accordingly. Special hourly rates are agreed for this purpose.

3.2.4. Start and end of working hours

For drivers of company vehicles, both internal and external, who load and unload vehicles, working hours in Regensdorf begin and end with the loading or unloading of the vehicle. For all other employees, working hours begin at the event location when the activity starts. If the journey to and from the job, i.e., from the place of residence to the job and back, is exceptionally long, the Crew Booking Team and the freelancer will determine in advance how the journey to and from the job will be compensated.

3.2.5. Change in working hours

If the actual working hours differ significantly from the original booking, the freelancer has the right to charge for the resulting overtime (over 10 hours) at a rate of 10% of the daily flat rate. In the event of a shorter working time, which has been communicated in advance by the Project Manager, it is possible to reduce the daily flat rate to be paid (in consultation with the freelancer). Entitlement is only based on the actual working time, regardless of the original booking confirmation or the service sold to the customer.

3.2.6. Meal breaks

Meal breaks do not count as working time.

4. Cancellation

4.1. Cancellation by Habegger AG

In the even of cancellation by Habegger AG, there is generally no entitlement to payment. However if we are able to assert claims against our customer in connection with the cancellation and receive payments, we will pass these on to you on a pro rata basis and within the scope of the amounts actually received.

There is no further entitlement.

4.2. Cancellation by Freelancer

In the even of cancellation by the freelancer and the nomination of a potential replacement, we expressly reserve the right to review this proposal and choose to accept or reject it at our sole discretion. In the event of rejection, the freelancer shall not be entitled to any payment.

4.3. Cancellation by Freelancer

If a freelancer deployed by Habegger AG is rejected as part of the accreditation process, there is no entitlement to payment or compensation. This applies without restriction, provided that Habegger AG has submitted all the information required of the freelancer in a proper, complete and correct manner.

Any responsibility or liability fort he organizers decision is excluded

5. Expenses

5.1. Meal and accommodation expenses

5.1.1. Meal expenses Events and film/TV

Meal expenses are reimbursed at a flat rate. The flat rate for lunch or dinner in Switzerland is CHF 25 per day per meal (equivalent value in EUR according to the current exchange rate), In Germany, €12.00 per day per meal in accordance with Section 4 (5) sentence 1 no. 5 EStG, Section 9 (5) EStG. No meal expenses are paid for half-day assignments (up to 5 working hours). If the customer provides meals themselves or the Habegger project manager/event manager organizes hot meals, the meals must be taken there and no additional meal allowances can be claimed. In this case, no expense allowance will be paid. Accommodation costs are not included.

5.1.2. Meal expenses Architecture

If employees work for the company for more than 7 hours and more than 30 km away from the company headquarters—for example, for installations, repairs, collection of materials, etc.—they are entitled to meal allowances.

5.1.3. Accommodation expenses

Hotel stays are planned/approved by our Project Manager/Event Manager and booked via Crew Booking. Private expenses such as pay TV, minibar, telephone, and internet costs cannot be claimed on hotel bills and must be paid in cash by the respective employee when checking out. Whether the freelancer receives a hotel stay is at the discretion of the Project Manager/Event Manager. The Project Manager/Event Manager will assess this based on the distance from the place of residence, the available travel options, and the duration of the trip. If the working time and travel time for both journeys together exceed 14 hours or the rest period between work shifts is less than 11 hours, the freelancer is entitled to hotel accommodation in any case, if desired.

5.2. Travel expenses

5.2.1. Company vehicles

All freelancers have the option of using a Habegger AG company vehicle for project work, if available. However, the use of company vehicles must be registered and agreed upon with the Project Manager / Event Manager in advance.

5.2.2. Private vehicles

When using a private vehicle for Habegger AG assignments, compensation of CHF 0.70 per kilometer (for freelancers from the EU, CHF 0.70 at the current euro exchange rate) will be reimbursed in Switzerland. Unless otherwise agreed, the starting point for calculating mileage expenses is always the company's registered office (Habegger AG, Riedthofstrasse 124, 8105 Regensdorf).

Parking spaces at the event location cannot always be guaranteed. Any parking fees will be reimbursed upon presentation of a receipt.

5.2.3. Taxi costs

Taxi costs will only be reimbursed for local journeys in justified exceptional cases, but must always be approved in advance by the Project Manager/Event Manager. Otherwise, public transport must be used whenever possible.

5.2.4. Rental cars

Rental cars are only booked through Habegger's Crew Booking. If a freelancer needs a rental car for their assignment, this must be clarified with the Project Manager/Event Manager in advance.

5.2.5. Rail travel

Rail travel in Switzerland and abroad will only be reimbursed for 2nd class tickets. The costs for rail travel will only be reimbursed upon presentation of a receipt or proof of the costs for the selected connection (in the case of a GA or route subscription). Unless otherwise agreed, the starting point for calculating and paying for tickets is always the company's registered office (Habegger AG, Riedthofstrasse 124, 8105 Regensdorf). If a GA or Half-Fare travelcard is available, a copy of the travelcard and a cost statement for the respective route to be invoiced must also be submitted.

5.2.6. Air travel

Air travel is generally organized and booked by the Habegger Crew Booking Team. If the freelancer has the option of flying more cheaply, they can also make the booking themselves. In accordance with the budget communicated by the project manager, the freelancer can also book the flight themselves and charge Habegger accordingly. Unless otherwise agreed, only economy class flights will be reimbursed.

5.2.7. Telephone and internet expenses

Telephone and internet expenses cannot be claimed. For international assignments, division managers and project managers can invoice the additional costs based on the provider's detailed call log.

5.3. Submission and payment of expenses

5.3.1. Meal allowances

Meal allowances (see section 4.1.1.) can be charged to Habegger with the invoice if no meal options were provided by Habegger or the customer.

5.3.2. Submission of expenses

All expenses must be submitted/reported within a reasonable period of time, at the latest with the invoice. The Project Manager has the right to request any expense amounts from the freelancer in advance. All expenses must be submitted with a receipt or voucher. Expenses without vouchers will only be accepted in consultation with the Project Manager. Receipts and vouchers must show any VAT amounts.

5.3.3. Advance payment of expenses

In exceptional cases, Habegger AG may also grant expense advances. An expense advance can be requested via the Project Manager.

5.3.4. Non-reimbursable expenses

Expenses without a receipt or copy of a receipt, alcoholic beverages, desserts, and tips are not reimbursable.

6. Vehicles and materials

6.1. Company vehicles

6.1.1. Locking vehicles

All vehicles must always be locked, even on the premises of Habegger AG in Regensdorf. In the event of theft of vehicles or hardware from an unlocked vehicle, the driver may be held liable.

6.1.2. Accidents and damage

Accidents and damage to and involving vehicles must be reported immediately to the project manager and the vehicle dispatcher. In the event of damage to objects and buildings, the owner must also be located. If other vehicles are damaged and/or persons are injured, the police (emergency number 117) must be notified in all cases to take a report and accident report. In the event of damage caused by a freelancer, the freelancer is liable for the deductible. This is usually covered by the freelancer's liability insurance. In the event of gross negligence (such as driving under the influence of alcohol or drugs), the freelancer is liable for the damage.

6.1.3. Fines

Fines for traffic violations must be paid by the driver themselves or will be charged to the driver.

6.1.4. Returning vehicles

Before returning the vehicle, the tank must be filled up (fuel card in the vehicle) and any waste must be disposed of. Repeated violations of this policy may result in a cleaning fee of CHF 50.00 being charged to the freelancer.

6.2. Private vehicles

6.2.1. Use of private vehicles

The use of private vehicles for business purposes is at your own risk. The company accepts no liability for any personal injury and/or property damage.

6.3. Material damage and malfunctions

6.3.1. Malfunctions before the event

In the event of malfunctions of technical equipment prior to the event, the source of the fault must first be identified and an attempt made to repair it on site. In any case, the project manager or division manager must be informed so that they can contact the responsible equipment manager to order a replacement device if the repair is unsuccessful.

6.3.2. Equipment with malfunctions

Equipment with malfunctions must be marked as defective both on the equipment itself and on the packaging unit. Appropriate adhesive tape for marking the packaging unit is included in the consumables sets on site. The following information must be noted: A meaningful description of the fault, the date, and the name of the person who noted this information.

6.3.3. Damage upon receipt of the device

If damage to the packaging is already apparent upon receipt of the device from the supplier or carrier, this must be noted on the delivery note and the project manager or division manager must be informed.

6.3.4. Damage caused by sudden external influences

Damage caused by sudden external influences must be reported immediately to the project manager or division manager. They must contact the materials department to initiate an insurance claim. In the event of gross negligence, the freelancer may be held liable.

6.3.5. Theft

In the event of theft of materials, a police report must be filed immediately. In addition, the project manager/event manager and the Materials & Logistics department must be informed.

7. Occupational safety at events

On all Habegger AG productions, it is mandatory to wear suitable safety shoes, a hard hat, and gloves. Every freelancer is required to bring the PPE appropriate for their job (see document: Requirement Profiles).

8. Duty of care and loyalty, confidentiality, and data protection

The freelancer undertakes to perform the tasks assigned to them with due care and to maintain absolute confidentiality regarding all information communicated to them in the course of their work for the company or which they have become aware of while working for the company.

Even after termination of the employment relationship, he may not use such information or make it available to others. This also includes documents and information such as those from electronic databases, as well as all files, photos, correspondence, knowledge of business relationships, customer addresses, planned and ongoing business transactions, details of the organization, etc.

The freelancer undertakes to protect the interests of the company. In particular, he must refrain from any action that could damage the reputation or image of the company. All rights arising from the freelancer's activities for Habegger AG are vested solely in the company, waiving the assertion of moral rights. All associated documents remain the exclusive property of Habegger AG.

It is possible that photos and videos may be taken during productions; this will be indicated in advance by a crew email. Habegger AG reserves the right to use group photos in accordance with the Data Protection Act. Any freelancer who does not expressly object tacitly agrees that these recordings may be used for marketing/promotional purposes. Photos of individuals will only be published after consultation with the person concerned.

9. Various notes

9.1. Appearance on productions

On Habegger productions, freelancers are required to behave in a friendly and respectful manner towards the client and their colleagues. Misconduct must be reported and may result in expulsion from the production. Depending on the severity of the misconduct, Habegger AG reserves the right not to pay the agreed fee.

9.2. Social media guidelines

At Habegger AG, this policy is not intended to define the private use of our freelancers, but rather to establish responsible handling of business content on social media. This refers to everything that happens during your working hours or is related to Habegger, its customers, and projects. We operate in a customer environment that very often involves sensitive and/or confidential data and information. Our customers place a high degree of trust in us and count on our discretion. More and more often, we are also required to sign a confidentiality agreement. In the event of misuse, we may be subject to criminal prosecution. It is therefore generally prohibited for any freelancer to publish photos, films, or other comments about the project or those involved in it before, during, or after a project. By publication, we mean any presence on the internet, on all possible platforms. Of course, it is permitted to take photos or films of projects (exceptions will be communicated by the project manager). However, these are intended exclusively for private use and not for uploading to social platforms.

9.3. Private phone calls

Private phone calls are only permitted during the assignment phase in absolutely exceptional cases and should not be made in the presence of the customer. During the event, technicians' phones must remain switched off. The project manager is authorized to request and monitor this.

9.4. Communication with the customer

All communication with the customer is always conducted via the project manager and not via individual crew members. If the production process requires it, the project manager may designate individual crew members to communicate directly with the customer. Crew members shall refer any inquiries from the customer to the project manager.

9.5. Clothing

All freelancers are required to wear Habegger T-shirts, polo shirts, or shirts whenever possible on productions for which they are booked. This applies to assignments at the company headquarters in Regensdorf, meetings with customers, or at the event location. T-shirts are worn during set-up and dismantling, polo shirts or shirts during meetings or during the event. The dress code is determined by the project manager/event manager in consultation with the customer. The clothing can be obtained free of charge from Crew Booking. If Habegger work clothing is not worn, political prints and statements about personal beliefs are not permitted. Outside of working hours for Habegger, wearing Habegger clothing is strictly prohibited. Wearing clothing with the company logo/print of competitors is not permitted on our projects/productions.

9.6. Smoking ban

Smoking is strictly prohibited on Habegger productions. The project manager may designate areas where smoking is permitted during breaks.

9.7. Consumption of alcohol and drugs

The consumption of alcohol and drugs during working hours is strictly prohibited.

10. Laptops and tools

10.1.1. **Laptops**

Depending on their function, laptops are part of the freelancer's personal work tools (see requirement profiles). The use of private laptops will not be reimbursed unless agreed in advance with the project manager.

Use not related to the assignment is strictly prohibited. In emergency situations, the laptop must be operated out of sight of the customer.

10.1.2. Tools

It is assumed that each freelancer will bring their own tools and aids for their area of work, in accordance with the respective requirement profile.

11. Invoicing for self-employed freelancers

Invoicing for work performed

11.1.1. Invoicing

The invoice must be issued as soon as possible after completion of the job. If invoicing is delayed, the project manager must be informed. Habegger AG's payment term is 30 days.

11.1.2. Billing address

The correct billing address is: Habegger AG Crew Booking Riedthofstrasse 124 CH-8105 Regensdorf

By email to: invoices@habegger.ch

11.1.3. Information on invoices from Switzerland

- Name and address of the supplier or service provider
- Billing address
- Order number and order form number, as specified in the booking email from Crew Booking
- Date of order
- Type of service and quantity (including names of persons who were on the job, days, job description)
- Separate list of overtime hours
- Invoice date and payment deadline (a payment deadline of 30 days generally applies; any deviations must be agreed in advance with the Crew Booking team leader)
- VAT number, VAT rate, and VAT amount (only Swiss VAT for Swiss locations)
- Invoice amount including VAT (CH VAT only)
- Payment details including clearing number
- Any receipts for expenses incurred

11.1.4. Information on invoices from abroad

For invoices from abroad, the following information must be provided in addition to the items listed in 9.1.2:

- · Invoices must always be issued in CHF or EUR
- If the work is not performed in your own country, no VAT customary in that country may be charged on invoices (tax number must be shown)
- ID or tax number

11.1.5. Missing or incomplete documents

Payment of the invoice can only be made if Habegger AG has all the necessary documents (see items 1.1.1. to 1.1.2.).

11.1.6. Freelancers' own terms and conditions

The present Habegger Freelancer Policy serves as the legal basis. If the freelancer has other terms and conditions, these will be reviewed upon presentation by the freelancer and accepted or rejected accordingly.

11.1.7. Expense receipts

Expense receipts from Switzerland must include the VAT number, VAT rate, VAT amount, correct address of the issuer of the receipt, the receipt amount, and the date.

11.1.8. Purchase receipts

Purchase receipts (only with the approval of the project manager/event manager or crew booking) must include a description

of the purchased item. For purchases over CHF 400, an invoice must be issued to the Habegger company address.

11.1.9. Expense invoices

Expense reports must always be issued separately for each currency and order or converted using the current exchange rate.

12. Additional information Form A1 or old E101 (102)

12.1. Basics

When working temporarily in Switzerland, self-employed EU nationals (with or without a trade license) do not have to pay insurance contributions in Switzerland if they can present us with form A1 or E101. This form confirms that they are legally paying social security contributions in their country of residence and are therefore exempt from paying contributions in Switzerland. For work abroad by self-employed persons from Switzerland, it is the responsibility of the self-employed person to apply for the appropriate A1 form (all EU/EFTA countries) or a CoC (all non-EU/EFTA countries) for the country in question. All forms can be requested via ALPS (https://www.alps.bsv.admin.ch/alps/). The login details for ALPS can be requested directly from the relevant compensation office. The A1 form can be requested for a validity period of up to 36 months. The A1 form can be renewed before it expires by submitting a request. The CoC or posting to non-EU/EFTA countries can only be requested for the actual period of employment.

If you have any questions about applying for an A1 or a CoC, please contact the Crew Booking Team (crewservice@habegger.ch).

12.2. Value added tax for self-employed persons from the EU temporarily working in Switzerland

If a self-employed person from the EU carries out temporary work in Switzerland and is subject to VAT in their country of residence, VAT must also be paid for the work carried out in Switzerland. The current Swiss VAT rate applies to work carried out in Switzerland. This is based on the EU VAT Directive, also known as the "VAT Directive," and the Swiss Value Added Tax Act. In order for a self-employed person from the EU to be able to deduct the corresponding VAT, he or she needs a Swiss VAT number, which must be stated on the invoice. Without a Swiss VAT number, Habegger will not pay the VAT charged.

13. Business liability insurance

Every self-employed freelancer (sole proprietorship) and every company must have business liability insurance (covering at least CHF 5 million or €3 million and not older than 6 months), as their liability risk is not covered by Habegger's business liability insurance. Proof of insurance must be provided to Habegger AG annually, at the beginning of the year, without being requested. If the insurance has not been renewed or there is no cover, the freelancer is liable in the event of damage.

14. Invoicing via PayrollPlus

Any freelancer who cannot or does not wish to register as self-employed can also opt for billing via PayrollPlus. PayrollPlus is a service provider that enables invoicing without confirmed self-employment. This is done by paying a percentage, which is defined by the respective industries in which the freelancer works. If you have any questions about this billing method, please contact the Crew Booking Team via this link: https://payrollplus.ch/ or upon request. Freelancers who bill via PayrollPlus are insured by Habegger AG's business liability insurance.

Freelancer Policy