跨樞紐的受僱所得

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第15條把受僱所得分配予受僱工作執行地所在的國家。如僱員在任何十二個月期間內在另一國逗留不超過183天、報酬由並非另一國居民的僱主支付，而有關費用亦不是由僱主在另一國的常設機構負擔，則居民國保留獨佔課稅權。[1] 對於在兩個樞紐工作的僱員獲授的代幣，分配按歸屬期內的工作日數計算。一名工程師在歸屬期內有60%時間在新加坡工作、40%時間在楚格工作，其歸屬價值便有60%在新加坡課稅，40%在瑞士課稅，各按其本身的課稅時間計算。新加坡在歸屬時課稅。瑞士則按其對授予的分類課稅；就作為薪金收取的支付代幣而言，在收取時課稅。兩者的課稅時間可能不同，客戶可能先在一國繳稅，然後才在另一國繳稅，而只有在兩國均已課稅後才可獲得抵免。僱員離職時，股份計劃的視作行使規則（本部分第VI章）適用於源自新加坡的部分。

註釋

1. Singapore–Switzerland DTA 2011，第15條（受僱所得；任何十二個月期間內的183天規則；有關僱主及常設機構的條件）。 ↩

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