

Expatriate services

Finding optimal solutions
for cross-border employment



Why our expat desk matters to your business

Most multinational companies regularly deal with cross border employment. Employees are seconded from one country to another and professional talent is hired from all over the world.

Dealing with cross border employment is a complex issue. Taxation and social security are only the tip of the iceberg. To complicate matters even more, one is usually dealing with the legislation of both home and host country, with a tax treaty and often with a social security treaty as well.

As international secondments bring about high costs and involve high potential employees, it is very important to make them a success within your company. Mazars is ready to accept this challenge with you and to advise you on every step of the way.

Our team

Mazars is an international, integrated and independent organisation, specialising in audit, accounting, tax and advisory services. Through our international network, we can provide integrated high quality and tailor made expat advice from both home and host country perspective. All clients have an experienced manager or partner as their contact and do not have to liaise with different advisers. Thus we save you time and money and enable you to focus on what is really important: your business.



Specialist services



TAXATION

When dealing with cross border employment, taxation is always complex. This is due to the fact that national tax laws (including special tax regimes and benefits for expatriate employees) and international tax treaties have to be taken into account to determine an optimal position for employer and employee. Bonuses, severance payments or stock options can complicate matters even more as they are subject to complex tax regimes. Also employees working in multiple countries in salary split situations can pose a tax challenge. With our advisers you will however be safe in the area of cross-border taxation.

FILING REQUIREMENTS

Once the tax position is determined, the filing requirements must be met. This can be done by filing income tax returns and/or by including the employee in a payroll administration. Through our international network, we can coordinate the filing requirements between various countries for you.

EXPAT POLICIES

When dealing with cross border employment, it is advisable to develop an expat policy. In the policy the terms and conditions of various secondment types can be standardised. The Mazars advisers look forward to developing a competitive and tax efficient policy for your company.

SOCIAL SECURITY

In general employees are socially insured in the host country. However there are exceptions which enable employees to stay socially insured in their home country. Such exceptions may also apply to family members. In most cases a certificate of coverage must be obtained to prove the social security coverage. Our advisers provide full advice on cross border social security and can also apply for certificates of coverage on your behalf.

PENSIONS

In general pension plans are tax facilitated: employee contributions are tax deductible and employer contributions are tax exempt. When working in another country however, a home country pension plan is most likely not tax facilitated. Our advisers can advise on ways to prevent this problem or to reduce the additional tax burden to a minimum.

LABOUR AND EMIGRATION LAW

Labour and emigration law are crucial as well. Questions like what labour law is applicable or which judge is competent in case of a dispute are not answered easily. We therefore advise to consult with labour lawyers in both home and host country prior to any secondment. The Mazars expat advisers have close contacts with labour law specialists and can provide you with a fully integrated advice on labour law as well.

When employing people abroad, it is important to be aware of permit requirements and to start the application procedures well ahead. Our advisers are experts on migration issues as well and can take care of all procedures on behalf of you and your employees.



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