

## International Assignment Services

### Helping your company and your employees address compliance with tax regulations the world over

#### Your challenge

A global economy demands movement of your best people from country to country and city to city. International assignment programs are essential today for successfully operating a global business, and now more than ever, the cost management and internal processes associated with these programs need to be well planned and executed.

Striking the important balance between cost control, competitive compensation, and effective regulatory compliance procedures is imperative. This is a highly complex challenge, involving knowledge of tax laws in a variety of jurisdictions, specialized compliance skills, software, and tax consulting experience.

The cost of relocating and supporting an international assignee can amount to several times the employee's

base salary in his or her home country. In addition, failure to comply with local tax laws can eclipse the potential success of an assignment. Therefore, it is essential that companies identify ways to comply with local home and host location tax regulations while delivering country-specific, tax-effective, and competitive compensation in a cost-effective manner.

Deloitte can help.

#### Our approach

Our Global Employer Services tax professionals bring a wide range of global tax knowledge and understanding of government regulations to your assignment program. Drawing on years of experience, our dedicated tax specialists can help you address global compliance requirements while focusing on enhancing efficiencies.

Our approach involves taking a number of critical steps to help you simultaneously align the goals of your organization, the needs of your people and the regulatory requirements of both host and home countries.

These include:

- Helping you determine whether altering the timing or delivery of assignment-related benefits, as well the length or timing of the assignment could impact your tax costs.
- Providing consultation on your implementing the controls necessary to address tax equalization policy design and process, the ever-changing list of tax laws, and the impact of totalization agreements and income tax treaties.
- Presenting each possible resolution clearly so that your international assignment program manager and other stakeholders, as well as your employees, can understand our approach.



Risk management has become the watchword of business in this decade. To this end, it is important that compliance requirements are addressed. Our procedures are designed to facilitate the documentation requirements that our clients may have in place for internal controls purposes. Our processes, tasks, and documentation are maintained in a format that is easily accessible to make monitoring the status of overall compliance that much easier.

Our services support sound corporate governance and solid corporate citizenship through:

- Delivering home- and host-country income and employment tax compliance services to help address requirements and deadlines.
- Assistance in structuring competitive compensation arrangements that help you manage income and employment taxes.
- Representing your organization and your assignees before—and communicating on the taxpayer’s behalf with—the tax authorities.
- Providing tax reimbursement policy design, implementation and administration services.
- Tax planning for assignments to help align tax costs with broader business goals.
- Providing financial or retirement planning for senior executives.

#### **The Deloitte difference**

Count on Deloitte for integrated services that provide our clients with a “one-stop-shop” approach for global employer issues, including International Assignment Services, International Human Resources Consulting, Compensation and Benefits, Technology Services, as well as Risk.Talent.Rewards (Global Controls, Global Mobility, and Global Reward) Consulting.

The benefits of this integrated delivery and training model have clearly set us apart from the more traditional structures for providing these services. This approach enables us to provide more strategic, proactive and value added support to our clients. Our Global Employer Services tax professionals offer:

- An understanding of both the business context and tax issues associated with international assignment services, enabling us to provide program services that support your business worldwide.
- A strong track record of designing, developing, and administering international assignment program packages across the globe.
- The skill to manage the strategic change that results in alignment of your compensation and benefits programs with corporate goals.
- Access to a worldwide network of experienced professionals, including former government officials, who understand how to navigate the tax landscape.
- A cost-effective, configurable approach to compliance management resulting from our significant investment in the process, technology, and people that bring consistency, flexibility, control, and customization to your Global Assignee Program.
- A leading technology platform for global control and reduced costs. Our global technology platform, GlobalAdvantage, is technology that is used consistently in Deloitte locations. It enables lower program costs, greater efficiencies, streamlined processes, internal controls, and accountability.