

# US Tax Services

Deloitte Switzerland

## CHALLENGES

US citizens, and those with US connections (e.g., Green Card holders, US-situs investments/assets, business travelers, etc.) can be exposed to a myriad of tax rules, regulations, and reporting requirements when living/working abroad.

The changing US and global tax landscape makes navigating this area of life even more complicated. Given US persons living and working abroad generally have an interlocking Swiss/foreign tax jurisdiction to manage with their US tax compliance obligations, Americans abroad can be faced with a daunting task.

Our dedicated US tax team is uniquely positioned to handle the challenges faced by individuals with US tax connections, as well as those faced by employers sending employees abroad. Leveraging Deloitte vast global network, our team is able to offer tailored solutions to meet your individual needs with respect to almost any country combinations and tax compliance/consulting matters.



## SOLUTIONS

TYPICAL CLIENT CHALLENGES	BENEFIT OF OUR ADVISORY SERVICES
US tax residency planning	<ul style="list-style-type: none"><li>Planning for the timing of certain distributions and transactions prior to or after the start of the US tax residency.</li><li>Associated tax issues in becoming a 'US Person', including foreign asset reporting, estate and gift taxes.</li></ul>
Moving Executives to/from the US	<ul style="list-style-type: none"><li>Advice on payroll and social security withholding and tax planning opportunities.</li><li>Taxation of incentive compensation arrangements and available elections for optimizing the tax position.</li></ul>
Personal changes (e.g. marriage, divorce)	<ul style="list-style-type: none"><li>Advice on the tax and estate implications of divorce where one party is a US Citizen.</li><li>Election available to a US taxpayer whose spouse is a foreign citizen.</li></ul>
Relinquishment of US citizenship or Termination of Long-term residency	<ul style="list-style-type: none"><li>Advice regarding the implications for US Income tax, US estate and gift tax.</li><li>Comprehensive review of the foreign pension plans and deferred compensation arrangements, as part of expatriation tax planning</li></ul>
US Income tax	<ul style="list-style-type: none"><li>Advice regarding capital gains tax planning, charitable donations.</li><li>Maximization of foreign tax credits and other deductions.</li><li>Bespoke advice on matters such as taxation of pension contributions and/or distributions.</li></ul>
US Estate and Gift tax	<ul style="list-style-type: none"><li>Estate and gift tax planning and compliance services.</li></ul>

## CONTACT



**GEOFF LEYS**  
**Partner, Geneva**  
Global Employer Services  
E-Mail: [gleys@deloitte.ch](mailto:gleys@deloitte.ch)  
Phone: +41 58 279 8182



**ALEX SALUVEER**  
**Senior Manager, Geneva/Lausanne**  
Global Employer Services  
E-Mail: [asaluveer@deloitte.ch](mailto:asaluveer@deloitte.ch)  
Phone: +41 58 279 8241



**JACK NETTIS**  
**Senior Manager, Zurich**  
Global Employer Services  
E-Mail: [janettis@deloitte.ch](mailto:janettis@deloitte.ch)  
Phone: +41 58 279 8263



This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte AG accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte AG is an affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see [www.deloitte.com/ch/about](http://www.deloitte.com/ch/about) to learn more about our global network of member firms.

Deloitte AG is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).

© 2024 Deloitte AG. All rights reserved.

Designed by CoRe Creative Services. RITM1672131