



Global Expatriate Services



Working for
your
future
...wherever
you
are



It is nice to be far away ...

Today globally active companies are faced with an increasing complexity of cross-border taxation matters.

In your role as an employer you are under the obligation of complying with the national rules and regulations in the tax, social insurances and labour legislation in the respective sending country.

Your employees seconded abroad are subject to increasingly stricter burdens of proof due to the national subject-to-tax clauses as soon as the right to tax a part of the earned income passes on to the foreign country.

As a result of more intensive cross-border cooperation of the financial authorities the correct taxation of seconded employees has become an enormous tax challenge.

For you it is of importance to use resources in the best possible way and to create synergies at the international level. There should not be any obstacles to the world-wide exchange of your specialists and the optimum use of their know-how.

Our services at a glance

Consulting services for companies

- • • • • Adaptation of existing payroll and HR processes to secondments
- • • • • Development and review of secondment guidelines
- • • • • Design of tax equalisation models (e.g. tax equalisation, tax protection, etc.)
- • • • • Identification of income tax issues (e.g. permanent establishments, Transfer Pricing, VAT)
- • • • • Training and support of the sending personnel departments
- • • • • Calculation, allocation and deductibility of secondment costs
- • • • • Implementation and administration of tax pool systems
- • • • • Design of special cases (e.g. split payroll, dual contract, tax planning concepts, semi-retirement schemes for stays abroad, etc.)

Our services at a glance

Advice for the seconded employees

- • • • • Arrival and exit interviews for tax optimization before, during and after the secondment
- • • • • Preparation of the German and foreign income tax returns
- • • • • Calculation of tax disadvantage (e.g. tax equalisation, tax protection, etc.)
- • • • • Filing of objections and other legal remedies as well as conducting appeal procedures

Advice on labour and social insurance legislation

- • • • • Assistance with secondment agreements and dual contracts
- • • • • Application for residence and work permits
- • • • • Advice on cross-border social insurance issues
- • • • • Application for secondment certificates (E101 form)
- • • • • Applications for the reimbursement of employees' contributions to the German social insurance scheme



Our service approach

We are absolutely convinced that well-functioning and legally verified secondment processes can only be ensured if the personnel and tax departments are in a position to act in a timely and coordinated way. Our tax specialists working in the area of Global Expatriate Service are therefore in close contact with the international personnel and tax departments of our clients as well as the seconded employees.

In our opinion the particular strength of this integrated service approach can above-all be seen in the following areas:

- Optimization of the personal tax situation of your seconded employees taking into consideration the legal framework conditions
- Defending your entrepreneurial interests while meeting the obligations of your company at international level

Our consultants in this field have gained many years of experience working at international consulting firms and corporate tax and personnel departments making them familiar with the mentality and the methods of companies. As a result, our recommendations are not only clear and easily comprehended but also practical. We give advice and support in all issues relating to labour and social insurances legislation, which might arise in connection with secondment processes.

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