



Managing global employment and mobility taxes

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Today's presenters



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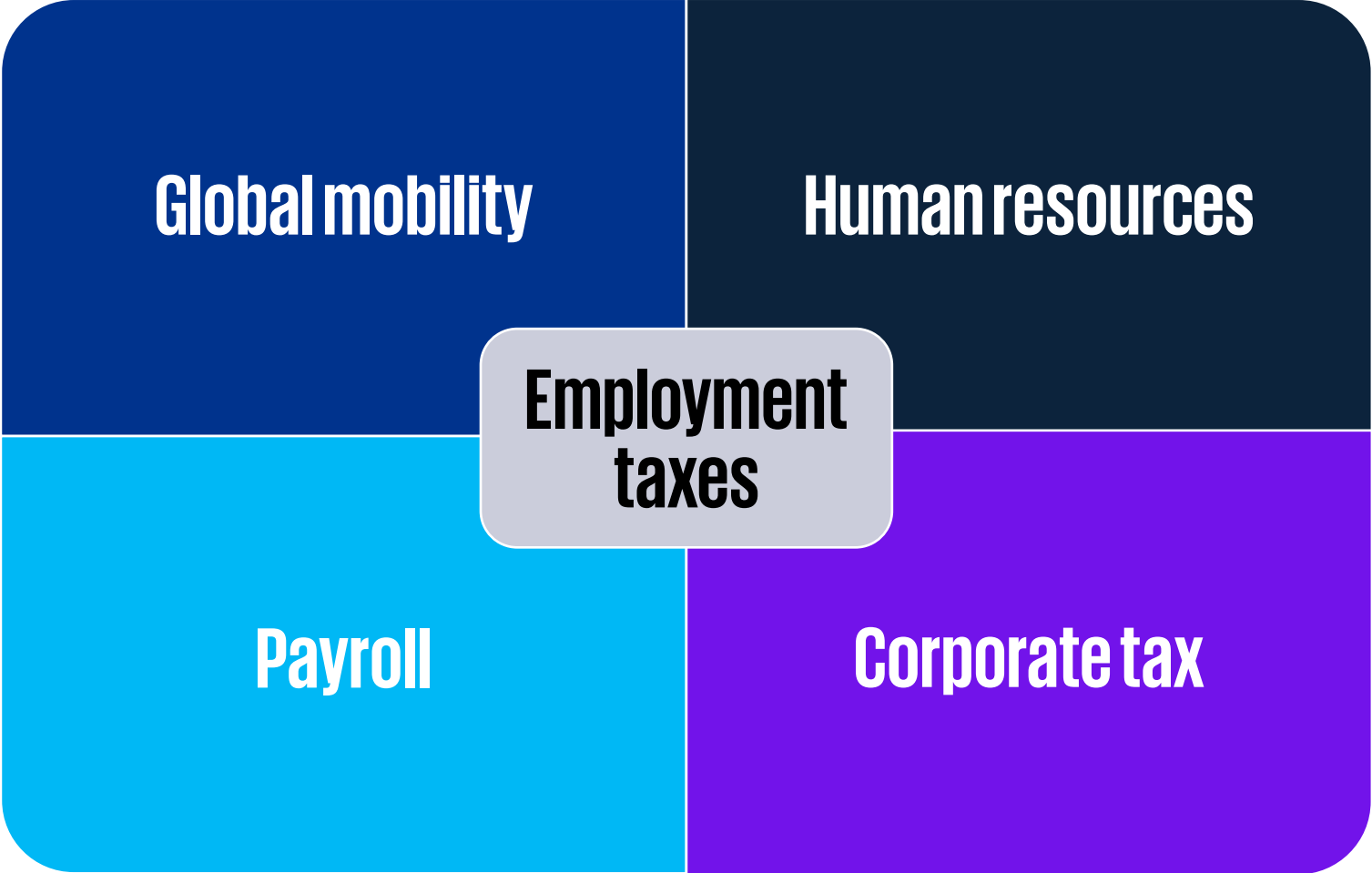
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Global mobility and employment taxes

Defining global mobility and employment taxes



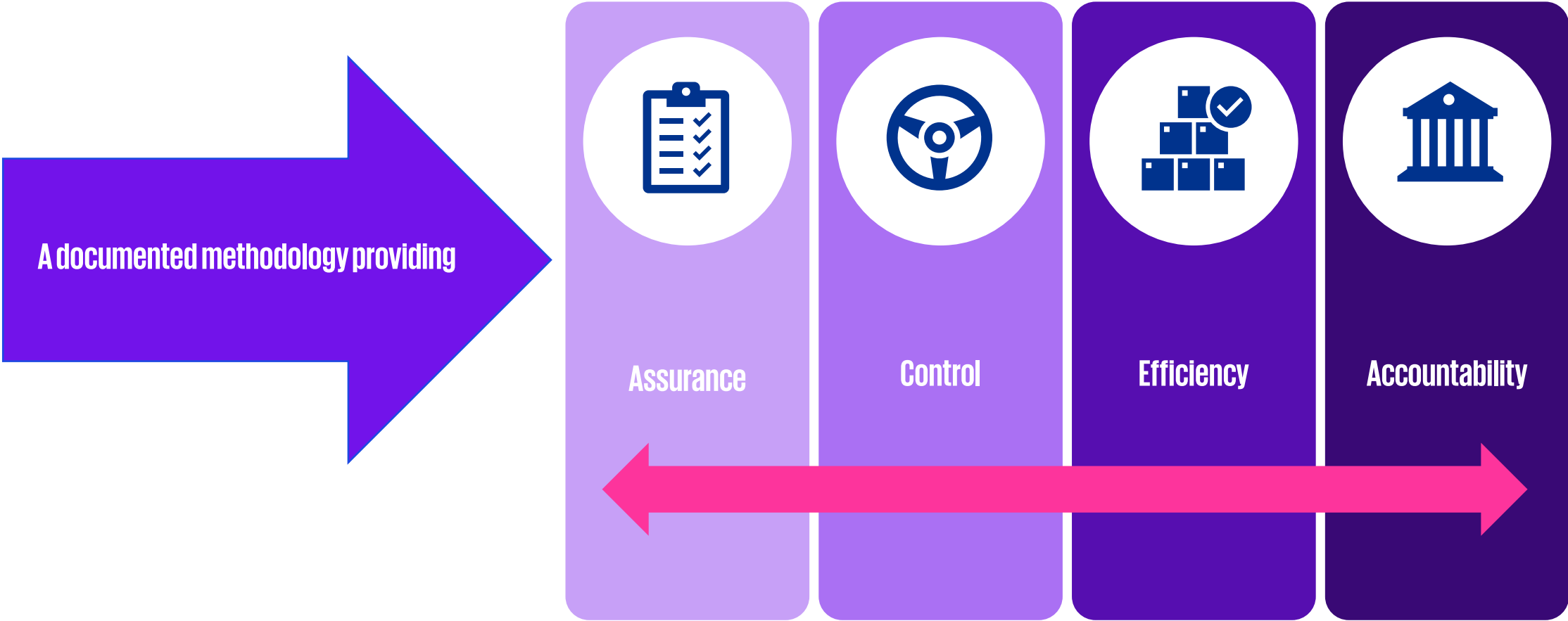
Who owns the Risk?
Who *should* own the Risk?

3

What is a governance framework?



What is a governance framework?



Why do you need a governance framework?

Day to day reality

- Multi-jurisdictional responsibility
- Large volume of 'Business as usual' Compliance
- Limited resources/awareness
- Urgent challenges (e.g. M&A, Covid, Tax audits)

Governance framework

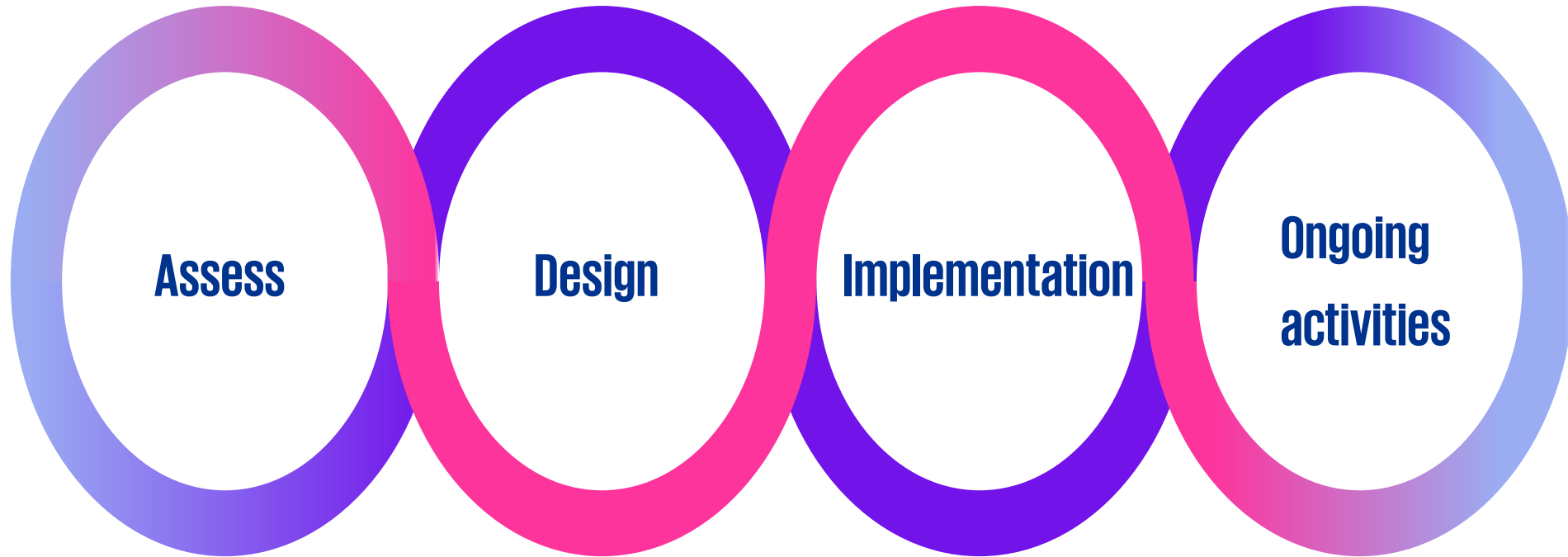
Aspirations

- Ensure robust global employment tax compliance
- Be a strategic advisor to business
- Be proactive with legislative changes
- Maximise use of technology and automation



Steps to a successful governance framework

Steps to success



Steps to success - Assess

01

Tax operating Model

- Ownership and reporting lines
- Centralized Model?
- Current risk framework and materiality

02

Payroll operations

- Reporting requirements
- Withholding and Depositing
- Registration and compliance deadlines

03

Compensation

- Cash/non-cash benefits (inc. home country and relo benefits)
- Deferred/Equity
- Termination pay
- Expenses
- Pensions

04

Employee types

- Domestic
- Expatriates
- Business travellers
- Directors
- Cross border/remote workers

05

Processes

- Technology and automation
- Outsourcing
- Legislative change management

Steps to success - Design

01

Philosophy

- Aim of framework
- Risk profile
- Process mapping
- Control frameworks

02

Governance

- Roles and responsibilities
- Service Levels
- Escalation process
- Seeking external advice
- Document repository

03

Processes

- Mapping of key compliance obligations
- Process for legislative updates
- Address remedial matters



Steps to success - Implementation

01

Stakeholders

- Identify
- Internal/external stakeholders

02

Communication

- Methods of communication
- Use of change management specialists

03

Training

- Who may need specific training



Steps to success – Ongoing activity

1

Periodic audits – to help ensure governance framework has been adhered to

2

Deep dive for certain locations with significant tax authority activity or due to corporate expansion

3

Review of specific issues – e.g. significant legislative changes or roll out of new benefits



Wrap up and key takeaways

Wrap up and key takeaways

01

Opportunity

- A governance framework is an opportunity to document and define how the mobility and employment taxes are managed within your organization.

02

Identify

- It provides an opportunity to assess how things are currently done, to identify areas for improvement/efficiency/automation.

03

Communication

- A key to a successful implementation is stakeholder engagement and a communication plan.



Questions?

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