
EXPATRIATE ASSIGNMENT SOLUTIONS

BKD International & SALT Services

Do you have employees working in other countries? If so, your company likely faces international tax issues. **BKD, LLP** can help. We provide expertise and insight to mid-sized and larger companies who are players in the international marketplace.

Your company also will benefit from BKD's membership in Praxity, AISBL's Expatriate Assignment Solutions (EAS) Group. Praxity's™ mission is to be the most advanced alliance of strong, like-minded independent accounting firms that deliver unmatched client service and quality solutions globally.

Experience how our solutions can help you compete and successfully comply with international rules.

Social Security

Social Security is often an overlooked expense when considering the costs of an international assignment. Tax is a major driving factor for most global assignments. However, Social Security can sometimes represent a larger cost, particularly for the employer.

BKD's tax advisors can help you:

- Calculate your company and employee international Social Security liabilities
- Structure assignments in a cost-efficient manner and help you understand the planning possibilities
- Ensure relevant paperwork is in place and certificates of coverage are applied for and received
- Make the correct payroll deductions
- Understand general benefit implications

Tax Planning

Moving employees from one country to another can be expensive, but careful planning can reduce your tax burden. BKD's advisors work with you to explore a variety of planning options, such as:

- Contractual arrangements – Who should be the employing entity?
- Payment arrangements – By whom and from where should the individual be paid?
- Structuring of remuneration – Is the benefits package delivered in the most cost-efficient manner?
- Assignment period and timing – How will this affect your tax situation?
- Tax treaties – What are the implications and planning opportunities?

Tax Compliance

Planning is just one side of the tax equation. Your employees also need to meet their own filing obligations in the appropriate countries. When moving from one country to another, there is potential for confusion because it can involve different, but often interrelated, tax regimes.

BKD helps resolve issues and assists with the timely and accurate completion of the tax return, reducing your likelihood of exposure to interest and penalties for noncompliance. With BKD, you and your employees are better able to focus on your jobs and not assignment-related tax issues.



80+

Experience reach from the largest member of Praxity, AISBL, a global alliance of independent firms serving clients in more than 80 countries.

Withholding Tax Implications

Moving employees from one country to another may have withholding tax implications for an employer. It is important these issues are addressed, as penalties for noncompliance can be onerous.

To make matters more complicated, it may not be apparent that withholding tax is due. For example, an obligation may exist to deduct U.S. withholding taxes for the location of the company even if an employee works elsewhere.

Reporting obligations also apply to the employer. For example, details of benefits provided to and expenses paid on behalf of the employee may need to be reported to the federal or state taxing authorities. Expatriate Assignment Solutions can help you address issues such as:

- Withholding tax obligations
- Administration of payrolls
- Preparation of year-end documents
- Benefit reporting
- Reviewing payroll, benefit and expense systems to reduce exposure and enhance opportunities

About BKD International & SALT Services

BKD International & SALT Services group, a division of **BKD, LLP**, one of the 10 largest CPA and advisory firms in the country, complements the tax expertise of local partners in our offices throughout the U.S.

We recognize that mid-sized as well as larger companies are players in the international marketplace, and we are committed to helping them compete successfully while complying with international tax rules.

Our SALT services division is uniquely situated to help you turn state and local taxes into an opportunity for real savings. Our team has extensive training in tax accounting, tax law, compliance, audit and economic development benefits.

For a complete list of our offices and subsidiaries and their contacts, visit bkd.com or call:

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