

# Business considerations prior to sending an employee to the U.S.

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- Does your employee have the correct business/work visa for their anticipated activities?
- Will your employee remain in the U.S. for more than a few days?
- How will the employee be paid during their time in the U.S.?
- Will the employee's salary and travel expenses be paid by the sending entity or the U.S. entity?
- Which entity will manage U.S. reporting of wages and withholding of taxes, if required?
- Have the costs related to income and social security taxes been considered?
- Are there bilateral income and social tax treaties between the employee's home country and the U.S. to eliminate duplicative taxes? Do you know how to access the appropriate treaty provisions to help minimize social tax costs for the employer and employee?
- In which state (or states) will the employee perform services in while present in the U.S.?
- Do you know how your employees will be taxed in the states in which they are working or living?
- Does each municipality where your employee is performing services have reporting and tax withholding requirements?
- Does each state where your employee performs services accept bilateral income tax treaty provisions?
- Does your company have a policy to equalize additional taxes resulting from employee travel?
- Given complicated U.S. taxation and reporting rules for individuals, do you provide assistance to employee's related to personal tax planning prior to sending that employee to the U.S.?
- Have you executed employee secondment and assignment agreements for their work in the U.S.?
- What role and duties will this employee perform in the U.S.? Will their presence in the U.S. create a "Permanent Establishment" in the U.S.?
- Have you addressed transfer pricing issues related to inbound employees working in the U.S.?
- Have you considered any tax planning and/or tax minimization models to reduce employee and company cost and risk exposures related to having an employee working in the U.S.?

## How can we help you?

Our professionals are specialized in Global Mobility Services (GMS) with deep knowledge of international and domestic tax matters applicable to employers and employees. Please contact our GMS leader, Gary Johnson, with any questions regarding our services.

## Learn more

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