

# 16 CONSIDERATIONS BEFORE SENDING AN EMPLOYEE TO CANADA



- 1 Is your employee subject to Canadian tax?
- 2 Will your employee become a Canadian tax resident?
- 3 What are the Canadian payroll requirements and can they be reduced?
- 4 What are the Canadian social security and unemployment insurance requirements?
- 5 What are the taxable benefits in Canada and could they be reduced?
- 6 What Canadian foreign tax reporting is required?
- 7 Should global tax minimization modelling be considered?
- 8 Is equalization modelling required for this employee?
- 9 What departure tax planning is necessary?
- 10 Will an introduction to immigration lawyers be required?
- 11 Will the employee's presence cause corporate taxation?
- 12 Should payroll tax waiver advice be considered?
- 13 Is transfer pricing required where wages are cross-charged?
- 14 What corporate tax compliance is necessary with an employee in Canada?
- 15 What further secondment planning is required?
- 16 What are the treaty implications for this employee?

## How can we help you?

Our professionals provide expertise in both international and domestic tax. Please contact our Tax Group leader, Karyn Lipman, with any questions regarding our services. [karyn.lipman@crowesoberman.com](mailto:karyn.lipman@crowesoberman.com) or +1.416.963.7159

