

Crowe Global Mobility Services

# Enhance Your Cross-Border Tax Compliance

The Crowe Horwath LLP global mobility tax services group provides assistance to companies with employees on assignments in foreign locations. We evaluate the effectiveness of companies' assignment policies, suggest best practice alternatives, and align their policies with the applicable business strategies. Our team can assist with the domestic and foreign income and social tax compliance for the assignees and the company, providing insights during the planning phase of an assignment.

As a leading North American member of Crowe Horwath International, Crowe can help meet your international employee income and social tax compliance and planning needs throughout the globe. Whether you are sending an employee from the U.S. to a foreign location or bringing a foreign national to the U.S. for an assignment, Crowe can help effectively manage the tax compliance process and related tax burden. Crowe Horwath International is one of the largest global accounting networks, including more than 200 independent accounting and advisory services firms with offices in more than 120 countries around the world.

### Service Overview

The global mobility tax services group consists of highly specialized international tax professionals guided by senior professionals, many of whom have a firsthand understanding of employee and company tax issues as former international assignees themselves. Our team members take advantage of their unique perspectives to enhance the overall client experience with Crowe. In addition, we have significant experience providing assignment tax compliance and consulting services to international assignees,

human resource departments, and payroll personnel. Crowe keeps international assignees aware of the personal tax implications surrounding their foreign assignments and can help the company minimize the tax costs throughout the duration of the assignment. Crowe can help companies design and implement assignment and tax policies (such as tax equalization or tax protection) that align with business goals and strategy while incorporating current best practices.

## Global Mobility Tax Services

The types of services provided by the global mobility tax services group include:

- Preparation of U.S. federal, state, and local income tax returns for U.S. outbound and inbound assignees
- Coordination of foreign personal income tax return preparation via the Crowe Horwath International network
- Assistance in the selection of optimal tax elections and planning alternatives to mitigate tax costs associated with cross-border assignments
- Predeparture and post-arrival consultations with international assignees to provide guidance about compliance requirements as well as details of the company's assignment and tax policies
- Preparation of various calculations necessary for implementation of cost-effective tax policies (such as hypothetical tax, tax equalization, and gross-up calculations)
- Cross-border tax planning and analysis of available tax treaty benefits based on assignment terms and company operations
- Guiding companies in the planning, development, implementation, and management of their international assignment programs, including assistance with drafting policies, letters, and standard calculations

- Preparation of assignment cost estimates for budget and assignment approval purposes
- Assistance with compensation accumulation and reporting in home and host countries for cross-border assignees in home and host jurisdictions
- Assistance with social tax compliance and cost mitigation where treaties are in effect
- Assistance with evaluating the cross-border compliance and reporting obligations related to cross-border employee participation in home and/or host country benefit and pension plans

Income and social tax compliance issues associated with international assignments can be complex. Crowe global mobility services tax professionals have extensive experience addressing these complex issues and are dedicated to providing superior global tax compliance services to our clients.

## Selection of Optimal Tax Elections

Each international assignment is unique and presents opportunities to minimize the overall tax costs. Our tax professionals evaluate the various tax elections and planning opportunities that are available and can help you understand the alternatives.

## Hypothetical Tax, Tax Equalization, Tax Protection, and Gross-Up Calculations

Global companies establish tailored international assignment policies and agreements with their international assignees. Many times these policies implement tax agreements that require special calculations and processes to administer correctly. Crowe global mobility services professionals understand how these calculations integrate with your assignment tax policy so that employee expectations are aligned with the framework of the international assignment policy.

## How You Benefit

Global companies relocate their employees to foreign jurisdictions for various reasons. Foreign assignments create large risks but can reap great rewards for both the company and the employee. Avoiding surprises while remaining compliant with the respective tax authorities are cornerstones for a successful international assignment. When the income and social taxes can be minimized and the other tax risks mitigated, unexpected, sometimes extremely costly tax-related issues are less likely to overshadow positive results.



## Connect With Us

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## Final Observation

The global landscape is changing. The world seems smaller, with enhanced technology and a new generation of workers that embraces mobility. While people are increasingly mobile, country borders rarely change. Whenever a border is crossed, governments look to ensure any earnings or profits created within their jurisdiction are subjected to the applicable tax. The laws surrounding taxation of cross-border workers have remained fairly consistent in recent years; however, the sophistication of tax authorities worldwide and their access to relevant compliance data have increased significantly. This combination has created a sense of urgency about cross-border tax compliance around the world.

## About Us

Crowe Horwath LLP is one of the largest public accounting, consulting, and technology firms in the United States. Our dedicated professionals create value for our clients by connecting deep industry knowledge with innovative technology, while maintaining a commitment to independence, integrity, and objectivity. By listening to our clients, we learn about their businesses and the unique challenges they face. We forge each relationship with the intention of delivering exceptional client service while upholding our core values and strong professional standards. We invest in tomorrow because we know smart decisions build lasting value for our clients, people, and profession.

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