

International mobility and payroll services

Today's international economy can often require a highly flexible and mobile workforce. However, working internationally can present many challenges for organisations, from dealing with cross-border tax and social security issues through to managing the administration burden associated with having an internationally mobile workforce.



For most businesses managing international payroll is complex and time consuming. There are numerous different issues which need to be considered from both a taxation and an administration perspective, and addressing these issues can often be very daunting.

Crowe's dedicated international payroll team can provide you with complete peace of mind as our expert tax professionals oversee each aspect of payroll compliance to ensure the highest standards of service, ensuring that all the important issues have been considered and addressed accordingly.

Our experienced team provide a cost-effective outsourced payroll service to a broad range of companies ranging from small owner-managed businesses to large international organisations with an office in Ireland.

Some of the issues to consider with an international workforce:

- Tax in the home jurisdiction can continue to apply
- Tax can become payable in the host jurisdiction, often under the local equivalent of the PAYE withholding system
- Employee tax filing obligations in the host jurisdiction can also arise
- There is often a mismatch between the tax treatment of relocation expenses and travel and subsistence allowances in the host country and the home country
- The social security position in both jurisdictions will have to be assessed
- Equity remuneration and share options can be particularly complex with local rules varying enormously
- Continued participation in the company pension scheme in the home jurisdiction where tax relief is available may not be available in the host jurisdiction country as the pension scheme may not be regarded as a qualifying approved scheme in both jurisdictions
- Additional administration costs for the company
- Availability of SARP and FED relief for inbound secondees
- Permanent establishment consideration – It is important to ensure that the secondment of an individual to a foreign jurisdiction or into Ireland does not create a Permanent Establishment. If a permanent establishment is created the company may be liable to foreign tax on business profits deemed to be earned in that jurisdiction
- Corporation tax deductibility in home or host country
- VAT considerations where staff are seconded cross border

Providing you with a dedicated point of contact for all of your payroll requirements, including:

- Automated data collection
- Real Time Reporting (with effect from 1 January 2019)
- Calculation of PAYE, PRSI, USC, pension and other statutory and non-statutory deductions
- Calculation of Benefit in Kind (BIK) on non-salary benefits
- Pension deduction calculations
- Share award calculations
- Redundancy payment calculations
- SARP relief calculations
- Automated payroll reports
- Holiday leave tracking
- Electronic payslip delivery
- Employee and third party bank transfers
- Revenue returns and payments
- Central Statistics Office reports

Key benefits in outsourcing your international payroll requirements to Crowe:

- Our payroll service is managed by our tax team, with direct oversight from our tax partners

- Peace of mind that all payroll activities are compliant with current legislation
- Oversight from qualified tax professionals providing expert Irish and international tax advice
- Specialist payroll team with extensive experience handling client payroll functions

We help clients process each payroll according to their needs – either electronically or manually – ensuring all relevant reporting is prepared and submitted. We prepare and submit P30 returns on a monthly basis using the Revenue Electronics payments system ROS. We prepare all P45s for departing employees, register any new employees and prepare all end of year returns i.e. Forms P60s and Form P35 as well as submitting form P35 to the Revenue Commissioners.

A seamless international service

As a member of Crowe Global, the eight largest international accountancy group in the world, we have the network to offer you a seamless service with coordinated advice and support.

Our international mobility team's experience and expertise, along with our close partnerships with our network member firms, ensure we provide a clear and transparent approach to the international mobility challenges our clients face.

About Us

Established in 1941, Crowe is a leading accountancy and business advisory firm in Ireland. Throughout our 80-year history, we have developed an unrivalled understanding of the Irish business environment and built a national reputation in auditing, tax and business consultancy.

We work with a variety of clients across commercial and public sectors. Our services include Audit & Assurance, Tax, Corporate Insolvency & Recovery, Corporate Finance, Consultancy, and Outsourcing.

We are also independent members of Crowe Global, one of the top 10 accountancy networks in the world, with colleagues in over 750 offices across 130 countries. Through this global reach we are able to offer clients a seamless service when trading internationally.

At Crowe we pride ourselves on delivering hard-working, practical solutions to all our clients' business challenges. We help clients make smarter decisions today that create lasting value for tomorrow.

Smart decisions. Lasting value.

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