



# GLOBAL PAYROLL

Global coverage, local expertise



# High Value Payroll

**KPMG's Global Payroll team provides reliable payroll solutions and appropriate technology that meets our clients' needs and which also solves the issues and challenges they face in their payroll and related functions. Furthermore, we complement our outstanding compliance service by providing our clients with a wide-range of related tax, legal, and advisory services that the payroll functions of international companies need.**

Changing operating models, increased regulatory changes across multiple jurisdictions and widespread concerns about wage theft and underpayments means that the payroll function has never been under more pressure.

KPMG's integrated teams operate using a multidisciplinary approach that leverages subject matter experts in major business centres, across virtually every industry, to deliver tailored advice and services to you. Our specialised payroll teams, transformation specialists, and IT specialists will work with you to construct a service that meets your exact needs and addresses the issues you face. The end result is a simplified payroll function that drives value in your organisation.



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ASPAC Payroll Leader  
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**KPMG member firms source subject matter experts from across the KPMG network to deliver projects more efficiently, more accurately and with more insight than traditional payroll providers. That's what clients are looking for today."**

# Our services



**KPMG's Global Payroll Services can provide a variety of solutions that are tailored in accordance with your needs. With experienced teams across the global network, KPMG professionals strive to deliver a high quality and efficient service wherever your business operates.**

## Here are examples of the services we can provide:



### Domestic payroll

Domestic salaries have to be paid punctually and correctly, but at the same time local requirements are getting more and more complex. KPMG can assist you with these tasks by providing an outsourcing package which is tailored to your company's needs.

With access to payroll specialists across the globe, our member firms can assist with a range of new ventures. Our assistance can include:

- Setting-up your local payroll in our local system based on your requirements
- Monthly processing of the local salaries based on the local requirements
- Processing the bookkeeping entries for financial reporting
- Performing periodic employer compliance filings with local authorities and regulators
- Performing the year-end processing based on the local requirements related to salary certificates, local social security filings and others
- Registration and deregistration of employees to the local social security and local tax authorities when required by local payroll requirements

As part of a multi-disciplinary environment KPMG can call upon specialists in a variety of areas to assist your company, for new provisions and legislation in the area of social security, tax and employment law.



### Shadow Payroll

The globalisation of employment, secondment of employees, cross-boarder workers and multi-state workers increase the complexity in complying with social security and tax when two or more countries are involved. Our payroll specialists will ensure payroll compliance regarding your shadow payroll in a consistent and efficient manner.

By choosing our payroll specialists, you can benefit from a set scope of services, delivered consistently wherever in the world your business operates.

Key aspects of the service include:

- Setting-up your shadow payroll in our local system to ensure payroll compliance
- Computation of the gross-ups where it is required globally
- Support in connection with secondment of employees
- Obtaining the necessary confirmations/forms with social security authorities and tax depending on the employee's case
- Determining where employees (cross-boarder or multi-state workers) should be subject regarding social security and payroll tax
- Registration and deregistration of employees to the local social security and local tax authorities when required by local payroll requirements

The service can be coordinated centrally by a dedicated project manager to provide oversight of all ongoing matters with global technology.

# Our services (cont.)

## Here are examples of the services we can provide:



### Payroll health check

The payroll health check provides a snapshot of the current status of payroll compliance for your entities, delivered in a uniform report.

The health check can be done at any time to highlight potential risks or area of improvement with a focus to ensure ongoing payroll compliance for your entities.

This can be particularly useful when looking to complete structure changes, are about to undertake a sale or acquisition, have found gaps in compliance, or are new in the role and keen to understand where things stand.

We can make a full review of your payroll when its procedures or if required we can make selective or comprehensive checks of certain areas. Our services focus on three main topics:

1. Payroll compliance
  - Compliance with local and international regulatory requirements
  - Computation of social security contribution and payroll tax
  - Review the any benefits in kind
2. Payroll process
  - Organisation and processes
  - Standardisation of the process within the group
3. IT infrastructure of payroll
  - Appropriate local software for your needs
  - Data protection and data security



### Payroll transformation

KPMG can provide support for your payroll operations to the next level and keep pace with the demands of the global marketplace.

Often, changes are required following and can involve multiple entities from across different jurisdictions. Implementing the required changes within tight deadlines can be challenging. Our project managers can bring their experience to guide such projects to an efficient and successful outcome.

Example of projects:

- **Global payroll assessment:** Assessing the payroll foundation for identifying the appropriate options and alternatives for your company.
- **Payroll strategy approach:** KPMG can work with you to develop a global service delivery strategy and target operating model along with new or updated process
- **Change management:** Working with your stakeholders, KPMG's resource can facilitate change management and assist in training your team to new payroll process
- **Payroll management:** KPMG can manage with you the communication across all countries in scope related to implementation, monthly process and strategy payroll projects



### Payroll expert services

Changing laws, working and compensation models increase the complexity of your payroll. These challenges lead to questions in the daily business even when you already have a well-functioning payroll process in place.

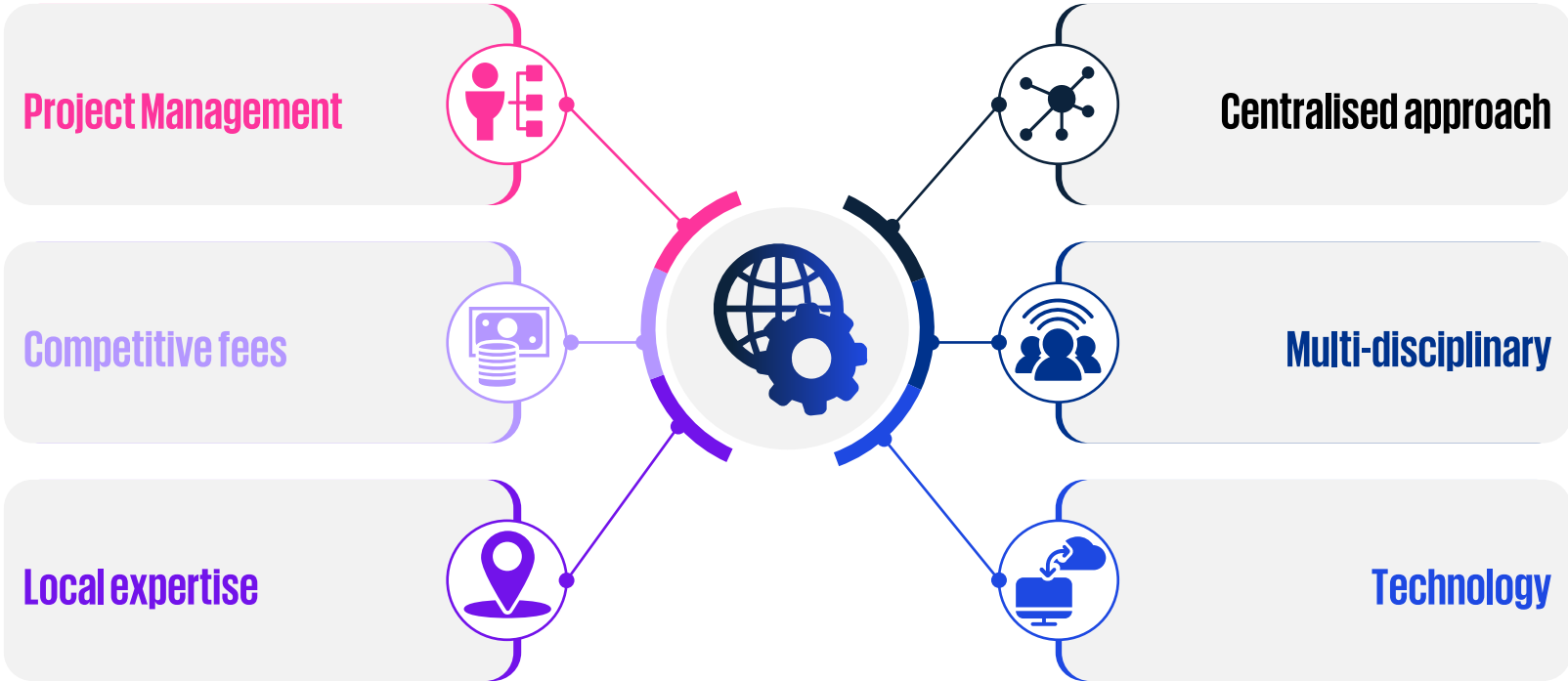
KPMG's payroll specialists work with you to unravel the complexities, implement practical and proven solutions to overcome your challenges and help you manage your global payroll more effectively. Our services are flexible and tailored to your needs:

- Daily support for any local/global payroll questions
- Advice on social security issues on a local and international level
- Advice on local taxable and non-taxable items regarding payroll tax on a local and international level
- Global review of your compensation to ensure local compliance with social security and payroll tax requirements
- Support for assignments abroad
- Analysis of the employee situation to determine whether the employee is affiliated to the right country regarding social security.
- Request and support for certificate of coverage and A1 form

# KPMG Global Payroll approach

For all of these services KPMG’s global network strives to adopt a consistent approach, providing oversight and control across global structures, delivered in an effective way.

From a dedicated project manager, to centralised engagement and invoicing, along with estimated fees and technology support, KPMG has designed this service to be centralised and tailored-made to your needs.



“KPMG Global Payroll helped us standardise processes and better coordinate across a number of jurisdictions. This resulted in productivity gains, quality improvement, and more time for staff for other payroll and HR activities. We are very happy with the flexible, client-oriented approach we have received.”

*Global Head of Payroll,  
Consumer Goods Company*

# KPMG Global Payroll approach (cont.)

## Centralised approach



- Through this centralised model you no longer have to deal with the coordination of multiple service providers, reducing your time spent managing projects.
- We have a single platform that is best-in-class for running and managing a global payroll.
- We can provide numerous options for centralised contracting, billing, etc.

## Multi-disciplinary



- Our 'Payroll Specialist' approach allows you to benefit from integrated service teams to support you with related HR services, tax, immigration, labor law, legal services and advisory services as you need.
- We draw on other teams as well when you face complex compliance issues in your day-to-day operations.
- Our multi-disciplinary approach provides you with a simple, standardised delivery for complex issues.

## Technology



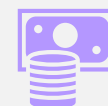
- We provide market leading software, both locally and globally, to manage your payroll process and provide consolidated reporting
- Our technologies ensure data security and data privacy based on local and EU regulations
- Our flexible technologies are scalable and can be effectively used by groups and companies of any size
- We will build up the solution that best meets your needs, integrating with your systems where required. We discuss and agree on your preferred payroll processes.

## Local expertise



- KPMG's global network of payroll specialists provides the local expertise to support your central project manager in delivery of in-country requirements and services.
- KPMG payroll professionals seek to provide a consistent quality of service and delivery you would expect from a global organisation.
- We provide regular updates on upcoming changes in local payroll requirements that could impact your payroll.

## Competitive fees



- KPMG Global payroll operates based on estimated fee basis for core services and IT solutions, providing certainty of budget from the outset of any project.
- Your dedicated project manager will manage agreed fees, monitoring costs and gathering invoices to deliver projects on time and on budget.
- We also offer competitive rates for non-repeating work and additional work outside our Core Annual Service.

## Project Management



- We assign an experienced project manager to be your central point of contact on all operational and organisational matters.
- Your project manager will have central oversight and control of all ongoing matters and provides regular updates on progress.
- KPMG member firms can provide outstanding local experience gained working in numerous business sectors. They will work with your local operational teams as well as with KPMG'S central team to deliver ongoing services and manage your local payroll compliance.

# Global payroll coverage

## KPMG's established global network of payroll specialists have built close relationships across six continents.

Having established standardised services and consistent delivery requirements, KPMG professionals can support you, wherever in the world you are located.

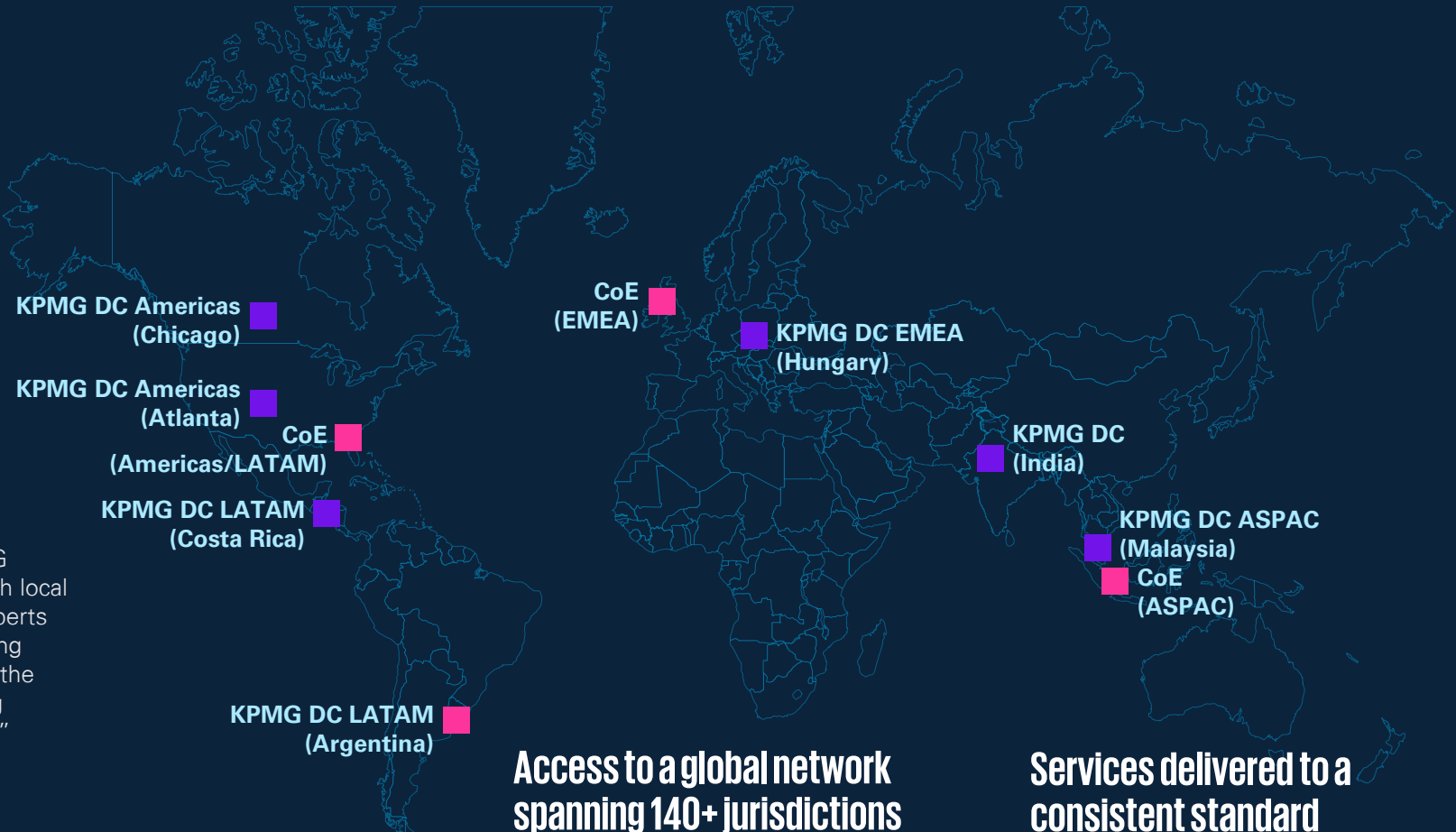
From a single payroll implementation to global payroll services across the globe, KPMG member firms can offer effective and efficient services through our extensive experience of delivering payroll services to a diverse portfolio of multinational clients.

You can benefit from access to KPMG's global network for your existing entities or when you are venturing into a new jurisdiction for the first time, knowing that our dedicated project managers can connect to the right individuals at the local level.



"As an established global network, KPMG gives a truly global perspective paired with local experience. Our global subject matter experts are able to build trust by leveraging existing relationships, both within and external to the KPMG network, with the aim of providing seamless payroll delivery across borders."

David Sofrà  
KPMG Australia



Access to a global network spanning 140+ jurisdictions

Services delivered to a consistent standard

# Flexible Technology

KPMG appreciates the importance of having accurate company information available to rely upon for various internal matters and transactions, and that having instant access is crucial. Our approach includes maintaining and updating our existing systems, or we can provide access to market leading Payroll platforms to manage your payroll data and allow you to track global compliance.

01

Local payroll software



02

Interfaces your systems with ours for an efficient transfer of payroll data



03

Web-based tool which will provide your company with overall control and visibility of your payroll compliance globally



04

Online space to share information with each other efficiently and securely



Access company information and key documents instantly



Access country payroll reports immediately



# KPMG Lighthouse

The Global Centre of Excellence for Data, AI & Emerging Technologies –  
Driving value from digital acceleration



Whether you are seeking to increase customer engagement, migrate to the cloud, or navigate complex technology ecosystems, KPMG Lighthouse can help. KPMG's network of Data, AI & Emerging Technology specialists work with our practical industry specialists to help you tackle the complex challenges of digital acceleration.

## We leverage global alliances



## KPMG Powered HR



# How else can KPMG help?



## Global Mobility Services

For many organisations, the pressure to compete effectively has led to an increase in the size and complexity of their global workforce, placing greater demands on international HR teams. Managing compensation, tax compliance, and global mobility is becoming more costly, complex and time-consuming. KPMG professionals offer a wealth of tax, technology, immigration and mobile administration services to help make managing your global workforce easier, safer and far more efficient.



## Global Compliance Management Services

KPMG's worldwide network of dedicated professionals are experienced in navigating the ever changing and challenging tax and statutory accounting regulatory environment. By providing a centrally coordinated compliance service, member firms can help clients transform and increase the efficiency and effectiveness of their tax, accounting and corporate secretarial functions through developing and executing a strategy for the management of compliance.



## Legal Services

You achieve better results when your business and legal advisers come together. Whether you need support drafting contracts, addressing employment issues, completing a corporate restructuring or M&A project, tackling regulatory and compliance enforcement or remediation issues, our commitment is that KPMG member firms will work to bridge the gap between your business and legal advisers. More efficient, more effective legal services, delivered across borders.



## Transfer Pricing

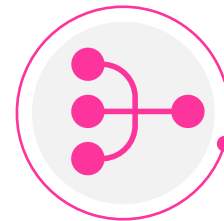
With increasing challenges from tax authorities partnering with the right adviser is now, more than ever, essential for you in meeting your global transfer pricing compliance obligations as well as realising opportunities for growth.

KPMG member firms pride themselves on our collective reputation for robust, practical and innovative advice and will work shoulder-to-shoulder with you to proactively address the transfer pricing challenges of the post OECD's Base Erosion and Profit Shifting (BEPS) environment.



## Immigration

In an increasingly global marketplace, opportunities for your business can emerge anywhere. We recognise that your company needs to be in the right place at the right time. With KPMG's process, experienced network of professionals, and suite of immigration technology tools, our member firm teams can help streamline the administration of immigration cases, mitigate risk and provide the insights needed to help meet your organisational goals.



## Legal Entity Rationalisation (LER)

Group structures tend to become more complex over time, and with each acquisition or formation of a new entity, complexity and costs increase. Many organisations are now looking for ways to reduce operating costs, contain cash expenditures and improve their tax positions.

KPMG member firms have developed an operationally-aware approach to assist in executing LER project, which can be used to plan, then implement, a new sustainable, and more efficient structure.

# Summary

**KPMG payroll professionals can support clients through a wide range of Payroll services, working together to achieve your goals. Services are tailored to you in order to reflect your specific circumstances and requirements.**

**The key benefits of working with KPMG's global network include:**

- Trusted advisers for all your governance and compliance requirements
- Local payroll specialists with international experience
- A carefully selected project manager assigned and dedicated to your business as a central point of contact on all Payroll services
- Lifting the burden of administrative tasks, to allow focus on more strategic business and governance matters
- Integrated, multi-disciplinary practices with a breadth of knowledge and expertise in Social security, tax and payroll compliance
- Innovative and flexible technology to provide oversight and control, as well as increased visibility and efficiency
- A global network reach of over 140 jurisdictions, continuously expanding into new territories
- Cost effective solution to managing your global payroll
- High data confidentiality and security.



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