

# What are the hotspots on sending employees abroad?

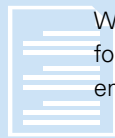
## KPMG's response to Mobile Workforce



### What to consider for your Mobile Workforce



Are employees allowed to perform work in the country?



Will tax liabilities arise for the company or employees?



Are employees adequately insured?

Your business doesn't stop at borders nor do your employees. Being aware of all the implications that such movements can bring may nevertheless quickly become too overwhelming even for the largest of multinational companies. We at KPMG work with you to unravel the complexities, implement practical and proven solutions to overcome the regulatory challenges and help you better manage your mobile workforce.

### Areas affected by Mobile Workforce

- **Immigration**
- **Social Insurance**
- **Payroll**
- **Work Permits**
- **Tax Exposure due to Permanent Establishment**
- **Income Tax of Employees**

### Latest developments and major impacts

#### Ongoing changes

- Increased immigration restrictions
- Reinforced collaboration between tax authorities of different countries
- Additional reputational risks
- Increased focus of tax authorities on foreign employees
- Currency changes impacting salary

#### Consequences

As the interaction of tax, immigration and social security issues is very complex and companies are focused on their core business, they often lack in-house expertise.

Clear allocation of responsibility or efficient processes are needed to detect the risk exposure and take appropriate measures to address and mitigate these risks efficiently.

## KPMG's offering – Mobile Workforce

		Deliverable	Price
<b>Mobile Workforce Awareness Meeting</b>	Introductory on-site meeting (ca. 1h) to raise awareness, present overview of compliance landscape and current challenges and our offering	On-site meeting	Free of charge
<b>Mobile Workforce Health Check</b>	High-level health check to identify relevant compliance/best-practice gaps or areas at risk in the fields of immigration and employment, individual and corporate tax, social security, assignment policies or payroll	Short report regarding findings and recommendations on how to close the gap to compliance/best practice	Flat fee package
<b>Review and Design of Processes and Policies</b>	<ul style="list-style-type: none"> <li>• Review of current compliance structure</li> <li>• Assessment of optimization potential</li> <li>• Design and implementation of sound compliance processes</li> </ul>	<ul style="list-style-type: none"> <li>• Multidisciplinary workshop</li> <li>• Process flows</li> <li>• Policies, contracts and tax rulings</li> <li>• E-Tools</li> </ul>	Flat fee package
<b>Day-to-day support</b>	<ul style="list-style-type: none"> <li>• Structuring/optimizing of individual cases, including advice on how to reduce the risks</li> <li>• Handling of discretionary home and host country combinations world-wide, including project management</li> </ul>	Report (assessment of set-up and optimization potential) Processing of: work permits, assignment contracts, gross-to-net calculations, cost projections, certificates of coverage/A1, tax rulings, tax returns	Flat fee per service

### Contacts



#### Patrick Allemann

Director

Mobile Workforce Consulting  
+41 58 249 36 68  
patrickallemann@kpmg.com



#### Claudia Schaub

Director

Mobile Workforce Consulting  
+41 58 249 30 13  
cschaub@kpmg.com



#### Adrian Tüscher

Director

Mobile Workforce Consulting  
+41 58 249 28 85  
atuescher@kpmg.com

[kpmg.ch/mobileworkforce](https://kpmg.ch/mobileworkforce)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2016 KPMG Holding AG/SA, a Swiss corporation, is a member of the KPMG network of independent firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss legal entity. All rights reserved. Printed in Switzerland. The KPMG name and logo are registered trademarks.