

GLOBAL EXPATRIATE SERVICES





When you relocate an employee to another jurisdiction, there are cross-border implications to your business and your employee.

The planning and coordination of domestic and foreign country tax laws can be challenging and can carry significant financial risk. Our Global Expatriate Services experts work with you to:

- › Align your corporate employee mobility strategy with your overall corporate objectives
- › Quantify and contain the costs of your employee mobility program
- › Ensure all your compliance needs are met and all required filings are completed
- › Ensure your employees are well served and satisfied with taxation matters related to their transfer.

With a global network that covers 158 countries, we have experts wherever you send your employees. Our Global Expatriate Services group is comprised of experienced individuals from BDO Member Firms who are knowledgeable about national laws and business customs and familiar with local and international business methods. We strive to offer advice that is both technically sound and practical.

As you expand globally, your access to our international network can help you do business with the confidence that we can help you with any issue

BDO International is a global network of member firms that shares the same dedication to client service. Our Global Expatriate Services group ensures best practices are adopted consistently and effectively across the network and they produce thought leadership pieces and technical updates for BDO professionals and clients. As a global group, because we know each other well and meet regularly, any time or place that an issue arises on an engagement, we can resolve it quickly, with a minimum amount of fuss.

Our Global Expatriate Services experts have extensive experience with assignee headcounts ranging from 1 to over 1,000. Our Global Expatriate Services group services a diverse portfolio of clients and we bring the collective knowledge and experience of the network to all assignments, so we are ideally placed to advise you.

Our Global Expatriate Services fall into four main categories:

- › Expatriate Tax Services
- › Business Traveller/Commuter Services
- › Customised Payroll Solutions
- › Global Equity Services.

In addition to having a deep understanding of expatriate tax issues and opportunities, BDO has a wide range of specialists whose advice spans the full range of taxes. For example, if other tax issues arise, such as corporate tax exposures, permanent establishment issues, transfer pricing, VAT, and so on, you have access to our senior-level specialists who can help.

So, as you expand globally, your access to our international network can help you do business with the confidence that we can help you with any issue. The strength of our global network is what allows us to provide seamless service, whether across international borders or across different areas of taxation.

Expatriate Tax Services

Detailed expatriate tax knowledge and experience is required to effectively manage the tax and social security issues that arise from an internationally mobile workforce. Our Global Expatriate Services team of professionals has the technical knowledge and specific practical experience to help you – from designing a programme to finding ways to streamline the administration of an existing programme.

We provide a wide variety of services specifically geared to your needs with respect to expatriate employees, including:

- › Advising on global assignment policies, such as:
 - Tax equalisation
 - Advising on withholding obligations
 - Employment taxes
 - Accounting for equalisation.
- › Tax compliance services, such as:
 - Employer compliance reviews
 - Preparation of tax cost estimates
 - Estimated hypothetical tax calculations
 - Tax return preparation
 - Annual tax equalisation calculations.
- › Human resource support, such as:
 - Advising on remuneration and incentive plans
 - International benefits planning
 - International pension planning
 - Policy development and design
 - Pre-departure/post-arrival counselling
 - Repatriation assistance for employees
 - Identification and coordination of third party service providers.

4 Business Traveller Management Services

The management of a globally mobile workforce is complicated and the accompanying compliance requirements are complex. In our experience, regular business travellers are often overlooked in terms of the compliance and reporting risks they can create. Our Business Traveller Management Services use smart technology to assist you and your employees.

Our smart technology:

- › Assists your business travelling employees log their trips quickly and efficiently and manage visa and immigration planning and renewal
- › Provides your HR or global mobility team with real-time monitoring of where your employees are and where they've been
- › Allows you to create management reports to comply with the compliance requirements
- › Provides alerts that warn of impending breaches of tax event thresholds
- › Our Business Traveller Management Services specialists provide ongoing and proactive help so you can manage all the compliance risks associated with having a globally mobile workforce. For more information about our Business Traveller Management Services, talk to your local BDO expatriate tax expert.

Customised Payroll Solutions

Our Customised Payroll Solutions (CPS) experts assist you from set up and registration in a new location for a new business or a new employee, to routine payroll compliance and cost management. Because a one-size fits all approach doesn't work with respect to payroll services for foreign entities, we tailor a solution that's customised to your unique needs.

Throughout our global network, we have specialists who can help you with many payroll-related matters, such as:

- › Payroll compliance and costs management planning
- › Preparation of shadow or split payrolls
- › Set up of payroll systems in new locations
- › Management of international payrolls
- › Analysis of the taxability of wages and benefits in each jurisdiction.

We also advise on implications of short- and long-term assignments and we can provide clarity on tax and social security reporting.

Global Equity Services

Employee share plans can be powerful tools for aligning employee and company interests and in employee retention. With a mobile work force, your plan needs to be efficient and effective on a global level. The tax compliance, regulatory, and accounting requirements can be a major burden. Our Global Equity Services experts have experience implementing robust employee share plans that are cost effective and structured to be compliant with tax and regulatory requirements in all the jurisdictions you have employees.

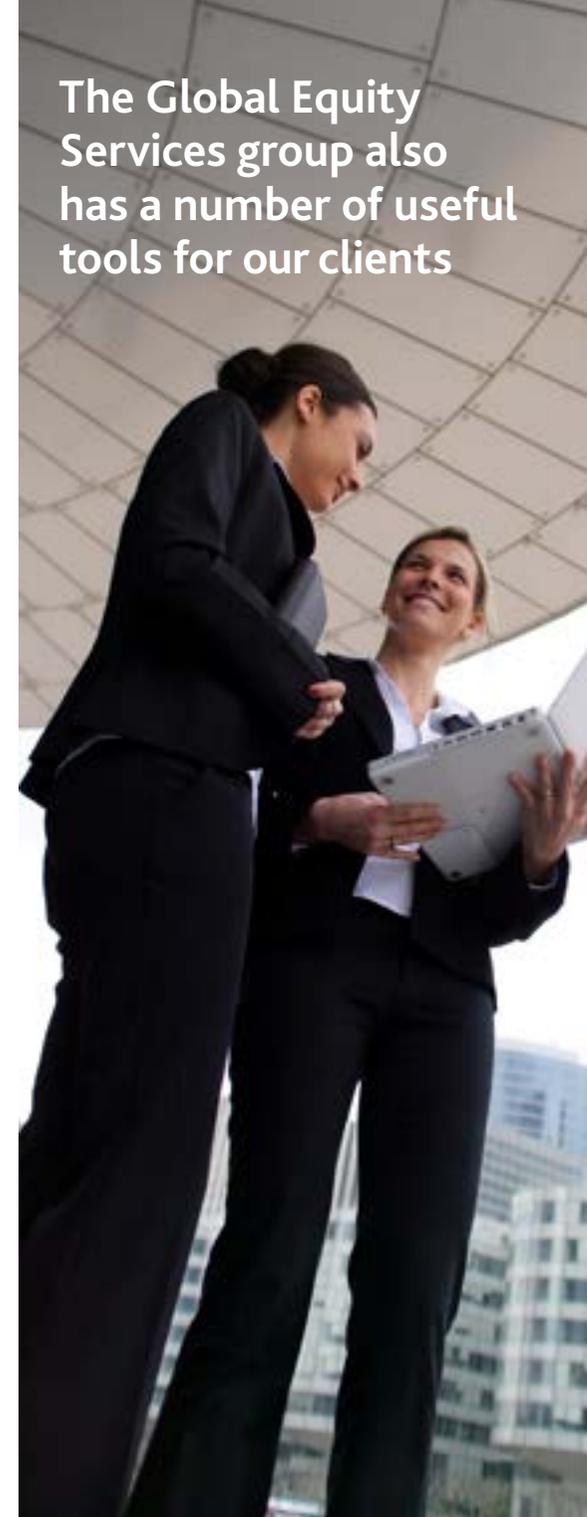
Our Global Equity Services experts provide a wide range of services including:

- › Designing, drafting, and implementing employee share plans
- › Advising on tax implications of share plans for both the employer and employee
- › Advising on corporate withholding requirements
- › Assisting with payroll and filings
- › Helping you expand the plan into new countries
- › Assisting with employee communications.

The Global Equity Services group also has a number of useful tools for clients, including:

- › A mobile app that provides information on all key tax, social security, and reporting requirements for equity awards in 35 countries
- › Country-specific outlines that describe the tax, social security, and reporting requirements for you and your employees
- › Country updates that include useful information and key dates and deadlines.

The Global Equity Services group also has a number of useful tools for our clients





Sharing our knowledge with you

As part of our proactive service, we provide clients with regular updates on matters that interest them. For example, the BDO Expatriate Newsletter is a regular publication featuring concise articles written by BDO expatriate tax experts and the Global Equity Services group publishes country summaries and updates. We host webinars and in-person technical updates for clients and we publish thought leadership articles on a wide range of tax and business management issues.

Our approach to client service

Our approach to serving clients is based on the idea of partner-led service, rather than partner directed service. And, because relationships matter to us, the BDO team working with you is led by someone you see and deal with regularly – not some remote figurehead. This hands-on approach means we respond quickly and you don't have to tell us things twice. With one central point of contact, we ensure timely follow-up on all issues.

We offer business advice, not just technical solutions. We listen to you and make sure we understand your unique requirements and then we provide tailored, specific advice. And, because we see ourselves as an extension of your team, we work with you to deliver our services on time and on budget.

To ensure excellent client service and because we know our clients value continuity and responsiveness, you'll find that each member of our team is specifically chosen because they:

- › Have substantial experience working with similar organisations
- › Have a demonstrated interest in working with you
- › Do not have other work commitments that will interfere with their ability to serve you.

Also important to our ability to provide exceptional client services is the fact that our team members operate in a supportive environment and are empowered to make decisions and raise and address issues before they impact your business.

The personal touch

We know that your employees are a critical part of your business and that their satisfaction is important to you. We also know that the expatriate process can trigger a number of issues for you and the assignee. We see ourselves as an extension of your team, working with you to ensure your assignees are well served. For example, the BDO team member who conducts an assignee's tax briefing is usually involved in preparation of that individual's tax return and is the point of contact for them if they have questions. Such continuity means your assignees don't have to deal with multiple people and they know whom to turn to with questions. Our low staff turnover helps clients build long-term relationships with our people.

Our global tools and methodologies feature ease of use and design for you, your assignees, and our team. But, we don't replace personal service with technology. Instead, we use technology to supplement and enhance our personal service. We do not use compliance centres or offshore centres to disseminate, prepare, or deliver tax returns.

Value added service

Because the notion of value is different for all our clients, we strive to identify those things that are particularly relevant to you. In all engagements, however, we deliver value in four main ways:

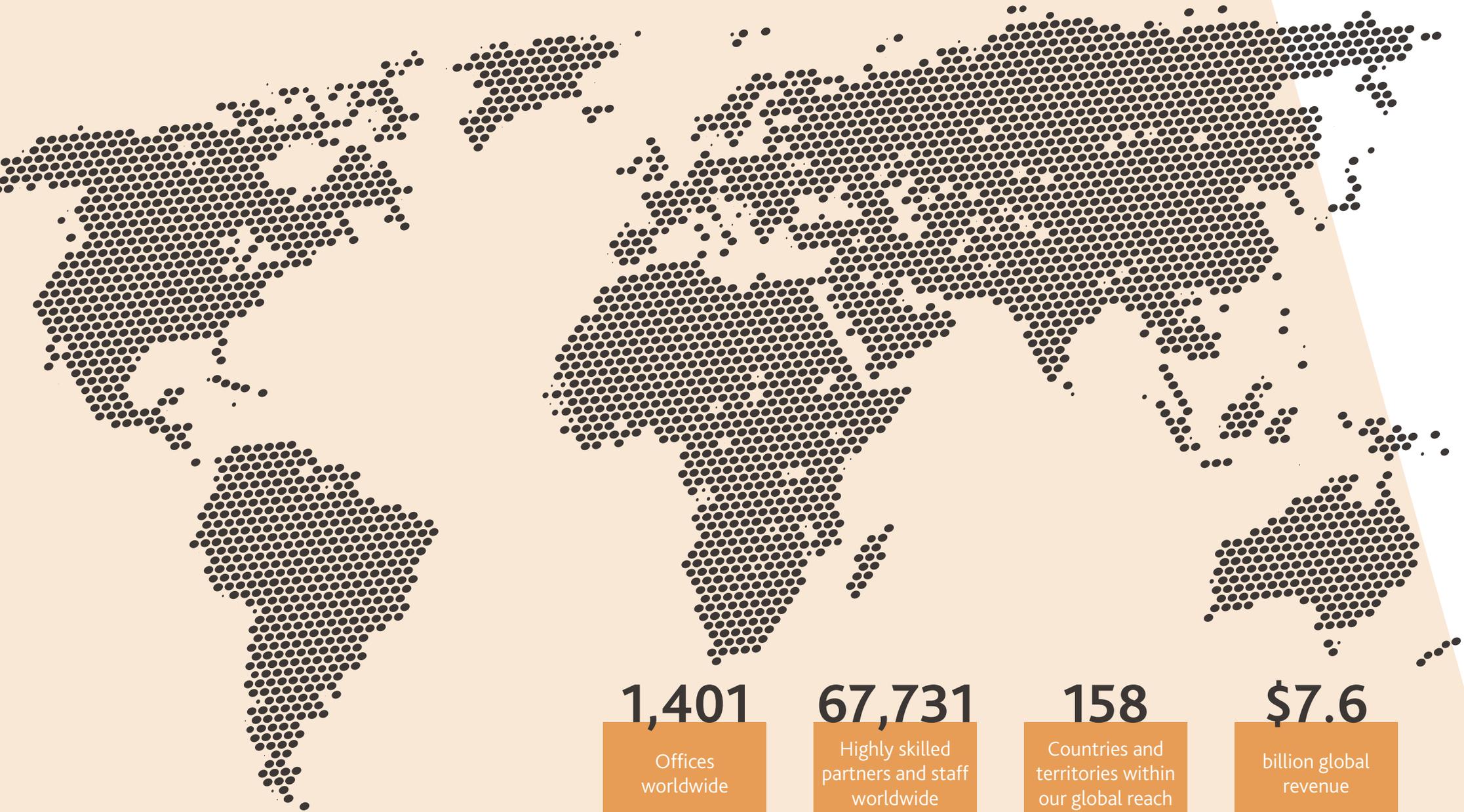
- › Through our people who deliver the service
- › Through our approach to delivering the service
- › Through the bottom line cost of a given service
- › Through the additional options we offer as part of the service.

These four things, combined with the depth and breadth of our services and our streamlined organisational structure is what sets us apart from our peers.

BDO'S GLOBAL NETWORK

Serving clients across borders

BDO's seamless global approach allows us to serve clients through a central point of contact, giving you access to relevant experience across borders — where you need us, when you need us.



Statistics as of 30 September 2016 for member firms in the BDO network, including the members of their exclusive alliances.



COUNTRY / TERRITORY

To talk to your local BDO expatriate tax expert, please visit the [BDO web site for your country](#).

AFGHANISTAN	COSTA RICA	ITALY	NETHERLANDS	SOUTH AFRICA
ALBANIA	CROATIA	IVORY COAST	NEW CALEDONIA, WALLIS & FUTUNA	SPAIN
ALGERIA	CURACAO	JAMAICA	NEW ZEALAND	SRI LANKA & MALDIVES
ANGOLA	CYPRUS	JAPAN	NICARAGUA	ST KITTS & NEVIS
ANGUILLA	CZECH REPUBLIC	JERSEY	NIGER	ST LUCIA
ARGENTINA	DENMARK & FAROE ISLANDS	JORDAN	NIGERIA	ST MAARTEN
ARMENIA	DOMINICAN REPUBLIC	KAZAKHSTAN	NORWAY	ST VINCENT & THE GRENADINES
ARUBA	ECUADOR	KENYA	OMAN	SURINAME
AUSTRALIA	EGYPT	KOREA	PAKISTAN	SWEDEN
AUSTRIA	EL SALVADOR	KOSOVO	PANAMA	SWITZERLAND
AZERBAIJAN	ESTONIA	KUWAIT	PAPUA NEW GUINEA	TAIWAN
BAHAMAS	ETHIOPIA	LAOS	PARAGUAY	TAJIKISTAN
BAHRAIN	FIJI	LATVIA	PERU	TANZANIA
BANGLADESH	FINLAND	LEBANON	PHILIPPINES	THAILAND
BARBADOS	FRANCE (FRENCH GUIANA)	LIECHTENSTEIN	POLAND	TOGO
BELARUS	FRENCH POLYNESIA	LITHUANIA	PORTUGAL	TRINIDAD & TOBAGO
BELGIUM	GEORGIA	LUXEMBOURG	PUERTO RICO	TUNISIA
BOLIVIA	GERMANY	MACEDONIA	QATAR	TURKEY
BOTSWANA	GIBRALTAR	MADAGASCAR	REPUBLIC OF SRPSKA (BOSNIA & HERZEGOVINA)	TURKMENISTAN
BRAZIL	GREECE	MALAWI	REUNION ISLAND & MAYOTTE	UGANDA
BRITISH VIRGIN ISLANDS	GREENLAND	MALAYSIA	ROMANIA	UKRAINE
BRUNEI DARUSSALAM	GUATEMALA	MALTA	RUSSIA	UNITED ARAB EMIRATES
BULGARIA	GUERNSEY	MAURITIUS	RWANDA	UNITED KINGDOM
BURUNDI	HONDURAS	MEXICO	SAN MARINO	UNITED STATES OF AMERICA
CAMBODIA	HONG KONG & MACAO	MOLDOVA	SAUDI ARABIA	URUGUAY
CANADA	HUNGARY	MONGOLIA	SERBIA	US VIRGIN ISLANDS
CAPE VERDE	ICELAND	MONTENEGRO	SEYCHELLES	VENEZUELA
CAYMAN ISLANDS	INDIA	MONTSERRAT	SIERRA LEONE	VIETNAM
CHILE	INDONESIA	MOROCCO	SINGAPORE	WEST BANK & GAZA
CHINA (PRC)	IRELAND	MOZAMBIQUE	SLOVAK REPUBLIC	ZAMBIA
COLOMBIA	ISLE OF MAN	MYANMAR	SLOVENIA	ZIMBABWE
COMOROS	ISRAEL	NAMIBIA		



www.bdo.global

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained herein without obtaining specific professional advice. Please contact the appropriate BDO Member Firm to discuss these matters in the context of your particular circumstances. Neither the BDO network, nor the BDO Member Firms or their partners, employees or agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

BDO is an international network of public accounting, tax and advisory firms, the BDO Member Firms, which perform professional services under the name of BDO. Each BDO Member Firm is a member of BDO International Limited, a UK company limited by guarantee that is the governing entity of the international BDO network. Service provision within the BDO network is coordinated by Brussels Worldwide Services BVBA, a limited liability company incorporated in Belgium with its statutory seat in Zaventem.

Each of BDO International Limited, Brussels Worldwide Services BVBA and the member firms of the BDO network is a separate legal entity and has no liability for another such entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BVBA and/or the member firms of the BDO network.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.