


FOCUS ON

International employments and business visitors

In today's global business environment, employers find themselves managing an increasingly international workforce. Cross-border employments create compliance challenges for both the employer and the employee with tax, social security and payroll implications to address in the home and host locations. Our Expatriate Tax Services team will help you navigate the complexity and focus on the underlying goal of international expansion.

When dealing with globally mobile employees, there are numerous questions to be answered from a compliance and risk management perspective. For example, which payroll will pay the employee? Is there an obligation to report earnings, or to withhold tax and social security contributions? How do the home and host country rules interact? Is there a risk of double taxation? How are benefits and travel expenses treated?

The tax and social security positions do not always mirror one another and the answer can vary due to a subtle change in circumstances. Regulations differ from country to country and are liable to change. It is therefore easy to overlook an obligation or miss an opportunity to reduce costs.



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The employee's activities can also have wider implications for the business. There are often corporate tax, sales tax or transfer pricing considerations. There may be immigration and employment law issues to address, not to mention pension regulations and minimum wage requirements. It is therefore important to talk to an advisor who is used to dealing with international employments, who can highlight all the potential risks to the business and who can communicate effectively with the relevant stakeholders both here and abroad.

Amid the complexity, we must not lose sight of the most important element: the employee. They may be worried about their personal tax position, uncertain about the compliance requirements, or confused about how to prepare their income tax return. Using our wealth of experience, we ensure the employee is looked after and able to focus on the task at hand.

Common cross-border employment scenarios

Our Expatriate Tax Services team regularly assists businesses and individuals in the following scenarios:

- International assignments or secondments
- UK employees relocating overseas
- Foreign nationals coming to work in the UK
- Business visitors
- Cross-border commuters who live and work in more than one country
- Non-resident directors
- Foreign-based employees and remote workers paid via the UK payroll

Supporting you all the way

In addition to assisting with the compliance obligations we can help you plan international assignments to minimise costs and simplify administration. We can also advise on a range of related matters, including incentive plans and employment-related securities, international pensions, HR consulting, international assignment policy and payroll operation.

In order to provide assistance wherever your employees are present, we can draw on the support of one of the world's most extensive accountancy networks with advisors in over 130 countries. All of which means you and your employees will be in good hands as you continue your international expansion.

Contact us

For further information on international employments and business visitors, speak to your usual MHA MacIntyre Hudson tax contact or Phil Partington who heads up our Expatriate Tax Services team.



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