

# TAX SERVICES FOR INTERNATIONAL EMPLOYEES



Weaver can help make overseas assignments easier for employees and less costly for employers.

## GLOBAL MOBILITY AND THE TAX IMPACT

Relocating employees, either into or out of the United States, triggers complex tax issues for both organizations and their expatriate employees.

For companies providing tax equalization or net tax support to employees, many factors must be considered, such as the taxability of company stock options and of foreign allowances such as cost-of-living, housing, transportation and relocation allowances.

Potential impacts reach beyond the company's tax bill. Studies have shown that employee retention among globally-mobile populations are significantly lower than a company's average, even though the mobile population is often one of the most critical employee groups. But proper planning and knowledgeable assistance can make the process less costly for all parties and more likely to meet the business' people strategy.

## MANAGING COMPLEXITY

Weaver helps companies and employees make sense of varying taxes and filing requirements anywhere in the world.

## FOR EMPLOYERS

Managing the complex tax requirements of expatriate employees is a key piece of the total benefit package offered by an organization. We compile information employers need to create traveler packages, policies and procedures. We then manage the reporting and filing requirements on behalf of expatriates. Weaver prepares net tax reconciliations, gross ups, shadow payroll, hypothetical tax projects, and tax equalizations. We also support employers and employees with obtaining Individual Taxpayer Identification Numbers (ITINs) where necessary. Our professionals are focused on complex international issues and stay current on the ever-shifting tax codes in the U.S. and foreign countries to keep companies and their employees informed and cost-efficient.

## FOR EMPLOYEES

Supporting expatriate employees is instrumental to the success of international projects. Our experienced, multilingual professionals provide customized tax orientations to summarize the tax implications of employee assignments and to assist employees in completing their personal tax returns.

### KEY CONTACTS:

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Weaver is very attentive and very knowledgeable. Unless you do it every day, you can't know all the ins and outs. Weaver takes the time to explain these things.

— Weaver international tax client

## OUR SERVICES

### THE EXPAT TAX PROCESS

- ▶ Pre-assignment planning — Hypothetical tax impact calculations based on home country, destination, length of stay, allowances to be paid, other costs; help with preparation of offer letters and pre-departure planning
- ▶ Orientation — Education for newly arrived transfers to explain requirements, documentation retention policies, the filing process, and calculation of tax equalization reimbursements
- ▶ Tax preparation — One-on-one assistance for employees submitting tax returns while on assignment
- ▶ Bespoke Calculations - We continue to support tax equalization calculations. Where tax equalization is too costly, we help clients with net pay, gross-to-net, and similar alternative structures. We also support clients with tracking and managing this data.
- ▶ Ongoing education and updates — Updates about regulatory changes in the U.S. or abroad, that could affect tax liabilities of overseas transfer

### EXPAT TAX SERVICES

- ▶ Pre-immigration and repatriation tax planning to minimize employees' tax liabilities and employers' tax equalization costs
- ▶ Individual U.S. expatriate tax returns both here and abroad, including foreign earned income exclusions, housing exclusions and tax credits
- ▶ Foreign nationals' U.S. tax returns
- ▶ Tax equalization, hypothetical withholding, and alternative method calculations
- ▶ Shadow payroll management
- ▶ Tax planning and strategies
- ▶ Advice and briefings on potential issues in any country worldwide
- ▶ Tax treaty and social security totalization analyses
- ▶ U.S. Treasury Department international bank-account reporting

### WHY WEAVER?

Our experienced team of international tax professionals can:

- ▶ Plan overseas assignments to minimize costs
- ▶ Communicate new or pending changes affecting the company and expatriate employees
- ▶ Coordinate with a network of global resources to help you and employees meet tax requirements around the world
- ▶ Assist employees with their tax filings so they can stay focused on doing their best work