



Meijburg & Co  
Tax Lawyers

## Global Mobility

## PEOPLE SERVICES

### People Services

Do you have control of your expat population? And can you keep track of the tax and social security risks your employees face when working across the border? Managing people and national and international mobility is increasingly becoming more costly, complex and time-consuming.

You want to provide your staff with exceptional service, but complicated tax legislation, international tax treaties, social security risks and immigration laws can make this difficult for you. Complying with your obligations is a real challenge and this is even more so when your staff is spread across the globe.

There are many specific rules in the area of, for example, pensions, share option plans and other employee benefits. And when this involves various laws in multiple jurisdictions, the implications with respect to social security, wage tax and personal income tax becomes even more complex. Managing your personnel is an exacting process, now more than ever.

### Our philosophy

People Services provides a wide range of services in the area of taxes, social security, technology and immigration to make the management of your worldwide workforce easier, safer and more efficient.

### Our services

People Services provides advisory and compliance services in the area of personal income tax, wage tax, social security and immigration. This concerns both international ('global mobility services', GMS) and national mobility issues ('domestic mobility services', DMS). Our People Services Unit offers you a unique 'one-stop-shop' supported by advanced technology. Our team of specialists will help you with any mobility issue that arises. Our services are divided into three categories:

#### Global Mobility Services

For when you have questions about international social security, the avoidance of double taxation, the preparation of personal income tax returns, the keeping of international payroll records, the making of salary calculations and the requesting of tax return

arrangements.



### Expatriate Services

Our advisors specializing in immigration and international secondment policy and accompanying contracts assist and coordinate all non-tax aspects of cross-border work.

### Domestic Mobility Services

For when you need advisory and compliance services on taxes and social security at the national level, such as how to assess remuneration for tax purposes, how should I deal with the work-related costs rules and what do I need to arrange with regard to the Assessment of Employment Relationships Deregulation Act (wet DBA), etc.? Assistance with payroll tax audits, advice about sector classification, the differentiated contribution, the Return to Work Fund (werkhervattingskas; Whk), own risk and the monitoring of fixed expense allowances are also part of this category.

### Global Mobility: points to consider

- Do you have employees who also work abroad?
- Do these employees work abroad for more than 183 days?
- Do you recharge the costs incurred for these employees within the Netherlands or abroad within your group?
- Have you examined whether these employees could form a permanent establishment?
- Do some of your employees live abroad?
- Does your group have business travelers that travel to or from foreign countries?
- Do you have other staff that work for you, but who are not employed by you?
- Do you employ foreign-resident directors?
- Is a shadow payroll administered for employees for whom the costs are recharged?
- Do you have staff working in the UK? If so, have you thought about the implications of Brexit?

### Contact

For more information, please approach your regular contact person at Meijburg & Co or call the following number and you will be transferred to the relevant contact person: +88 909 91129.

[www.meijburg.com](http://www.meijburg.com)

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**Tax is our business**

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