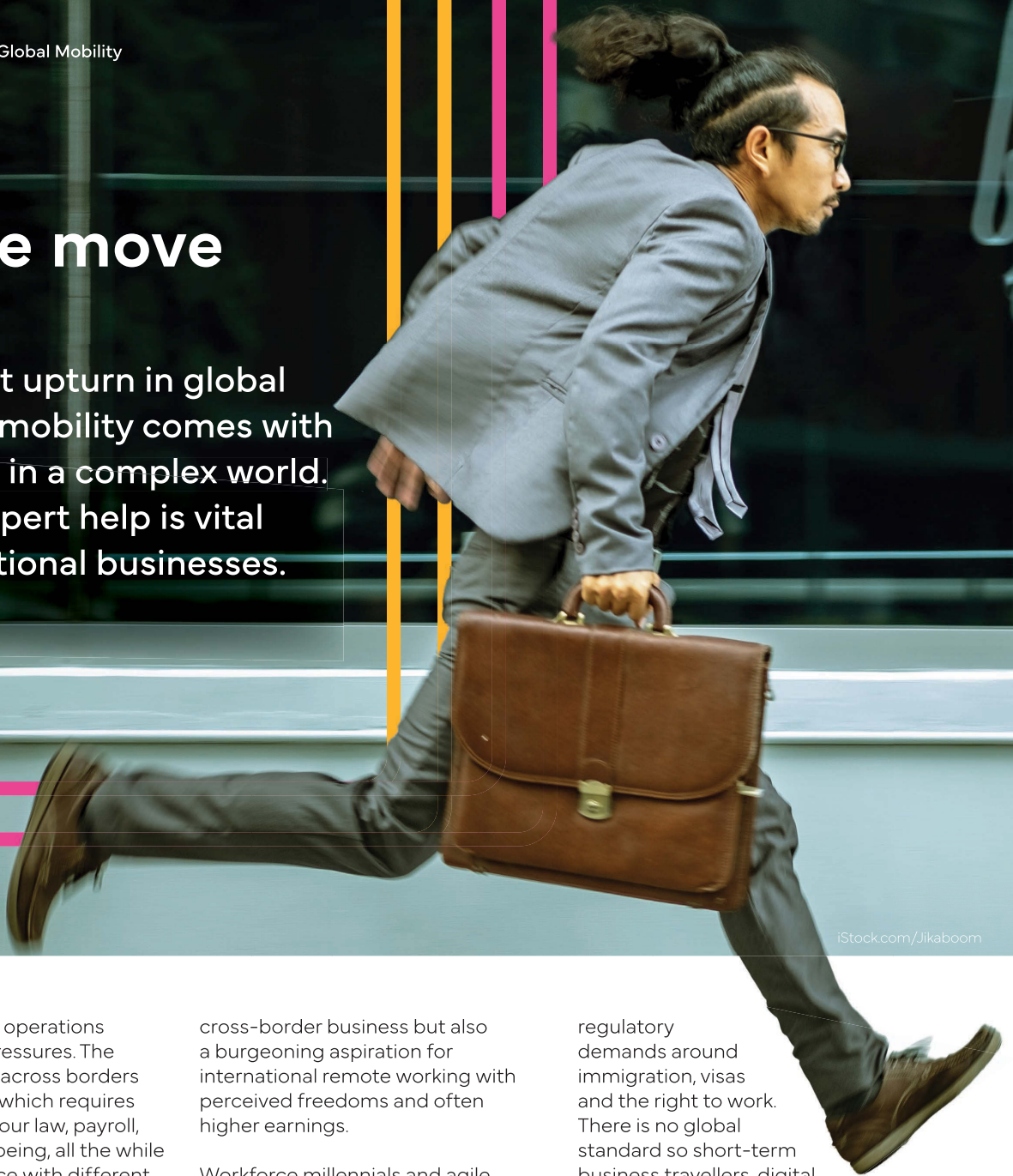


On the move

The current upturn in global workforce mobility comes with challenges in a complex world. Seeking expert help is vital for international businesses.



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Multinational client operations come with many pressures. The movement of staff across borders is a significant one which requires expertise in tax, labour law, payroll, residency and wellbeing, all the while ensuring compliance with different jurisdictional requirements, and avoiding costly regulatory penalties for inadvertent or unintentional breaches. Businesses must stay up to date and vigilant.

Happily, the UHY network of member firms spans nearly 100 countries and our international tax colleagues are well-connected with each other. Sharing local regulatory and cultural knowledge and experience across borders helps our experts to optimise global mobility solutions for businesses sending workers abroad or moving skillsets between jurisdictions.

Growth and opportunity

International working is buoyant again in many parts of the world, having largely recovered to pre-pandemic levels with little sign of a slowdown. This reflects not only a re-opening of

cross-border business but also a burgeoning aspiration for international remote working with perceived freedoms and often higher earnings.

Workforce millennials and agile businesses are redefining work abroad. Short-term and project-based moves, or the strategic need to fill local skills gaps in some areas of operation, are replacing traditional long-term assignments. Technology platforms are helping to accelerate these trends, integrating payroll, HR and process data with key local jurisdiction data including compliance costs.

With fast, frequent and fluid movement of labour, it is easy to see how effective global mobility expertise is in high demand.

Getting it right

While employer and employee rewards for international working are significant, they come with internal and external challenges and risks. Current geopolitical and economic unpredictability is likely to make things harder; for example, tighter

regulatory demands around immigration, visas and the right to work. There is no global standard so short-term business travellers, digital nomads and hybrid or remote workers may face a unique set of demands everywhere they go.

Multinationals also need to compete for talent, which increasingly means offering 'work from anywhere' benefits and meeting international career aspirations.

It is essential that the costs and implications of this (legal, tax, social security, payroll) are fully understood. The cost of living, affordability and availability of housing, or transportation and provision of medical services in the host countries are all factors putting increased pressure on the cost of delivering worthwhile mobility initiatives. Good governance requires a focus on staff wellbeing and a mobility strategy that not only delivers a positive return on investment, but is also sustainable. ▶▶

Flexible help

Maarten van der Steen is a tax partner and global mobility specialist at UHY Netherlands. Maarten works with Dutch multinationals and international businesses with a workforce presence in the country. Not only does Maarten's tax team provide the global mobility services listed on these pages, they also assess the broader tax implications of clients' cross-border working, such as transfer pricing and intercompany alignment, permanent establishment (PE) risks and analysis, corporate tax structuring and Value Added (Sales) Tax.



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"We adopt a fluid model," says Maarten. "Clients can expect a flexible, scalable approach. We can step in to address targeted issues or

act as a strategic partner to shape a comprehensive mobility framework, whatever best suits their needs. We can support their internal global mobility team – or effectively be that team, and help them build policy and structure."

Understanding our clients

UHY specialists are experienced working with all sizes of business, and can support cross-border operations from established multinationals and those expanding into new countries for the first time.

"We maintain close partnerships with our clients, taking the time to understand their needs, organisational dynamics and long-term objectives. We also make a deliberate effort to personally connect with their international employees, as this enables us to provide more precise, tailored support throughout their cross-border journey."

Working together

Member firms across the UHY network distinguish themselves through a highly personal and collaborative way of working, not only with clients but also with each other.

"Being able to reach out to colleagues in other countries means our clients are in good hands when

they need cross-border workforce or executive support," says Maarten. "Likewise, we are happy to support colleagues across the network on any international mobility specifics they need. This is the UHY approach. It not only enhances the quality and consistency of our services, but also contributes meaningfully to the overall employee experience and satisfaction during international assignments."

At the heart of achieving great outcomes for clients is the way that the UHY network works internally, as Maarten explains. "We work with short communication lines, fixed contact points, and strong relationships between member firms. In the Netherlands we have built considerable expertise in helping clients on their global mobility journeys, and it's important we are able to share best practice across the network."

This approach means that client needs can be met with the same level of effective support and service wherever they need to operate, and with the reassurance that their providers are working as an international team.

"We have a large Dutch-based engineering client who wanted our help and advice on moving employees to work on-site for

UHY's global mobility services

- International payroll
- Personal tax for employees
- Advice on employee remuneration and benefit packages
- Tax equalisation
- Tax rulings
- Double taxation treaties
- Social security and labour law implications
- Tax and immigration registration requirements
- Deploying staff overseas in startups, or established operations
- Overseas staff integration
- Risk assessment relating to PE (permanent establishment)
- First assignee management (as part of an international expansion)
- People-related advisory for first time expansions
- Short-term business traveller advisory
- International assignment programme evaluation
- C-level executive services

For more information on UHY's global mobility services, visit uhynetherlands.com/global-mobility

Note: not all UHY member firms will offer all of the services listed, but through collaborative working every firm can draw on the global experience of colleagues to deliver the best client solutions.



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extended periods at new project operations in Germany and Hungary," says Maarten. "It's a good example of how UHY firms can come together to provide the right support. In this case, the client also wanted to move staff from their UK operation to the new projects, so my team in Eindhoven co-ordinated the engagement with our colleagues from UHY Hacker Young, UK, UHY Wahlen & Mannsky in Germany, and Bergmann Accounting and Auditing, UHY's member firm in Hungary."

People and process

Maarten and his UHY colleagues from the three member firms set about developing a detailed roadmap for the client, ensuring that every complexity was addressed. It covered the employees' tax and social security positions, their employment conditions and related communications, compliance with local registration and payroll requirements, and the implications for corporate tax (including transfer pricing) and VAT.

According to the client's global mobility manager, "UHY played a key role in guiding our international workforce through the complexities of taxation and social security. Their



Seamless coordination with UHY network partners in Germany and Hungary ensured that every requirement was met accurately.

expert insights, clear action steps, meticulous follow-up, and seamless coordination with their network partners in Germany and Hungary ensured that every requirement was met accurately."

"We regularly meet with the German and Hungarian teams, often via video calls, to discuss project status, payroll-related input, and other key topics," says Maarten. "The German team recently visited our office, together with our client, to further strengthen ongoing collaboration and processes. The Dutch UHY team takes a strong coordinating role."

As well as assisting the client to streamline and standardise their processes, the work helped to

raise awareness across key departments such as sales, project management, HR and finance, as the business prepares for more international projects.

"We are also actively exploring ways to make the process as seamless as possible for employees," Maarten adds. "This is an important part of what we do. Our aim is always to provide a personal approach for international employees. For example, we reach out to individuals and offer meetings to discuss and help with their income tax returns."

It is a successful approach that marks out UHY's client-centric culture, and as the need for expert global mobility advice grows, the network is determined to satisfy the requirement. UHY has established a dedicated global mobility team within its international tax working group, recognising the importance of fast and up-to-date knowledge transfer between member firms.

"Multinational businesses face some tough mobility challenges," says Maarten, "so we must do everything we can to help them meet and exceed their goals, wherever they operate." ■