

# Our international association

Andersen Global® was established in 2013 as the international entity surrounding the development of a seamless professional services model providing best-in-class tax and legal services around the world.

Andersen Global Chairman and Andersen CEO Mark L. Vorsatz, Andersen (U.S.)

Andersen Global is an association of legally separate, independent member firms, comprised of more than 13,000 professionals worldwide, over 1,800 global partners and a worldwide presence. Our growth is a by-product of the outstanding client service delivered by our people, the best professionals in the industry. Our objective is not to be the biggest firm, it is to provide best-in-class client service in seamless fashion across the globe. Each and every one of the professionals and member firms that are a part of Andersen Global share our core values. Our professionals share a common background and vision and are selected based on quality, like-mindedness, and commitment to client service. Outstanding client service has and will continue to be our top priority.

### Core values



### Best-in-class

We aim to be the benchmark for quality in our industry and the standard by wich other firms are measured.



### Transparency

We value open communication, information sharing and inclusive decision making.



#### Indipendence

Our platform allows us to objectively serve as our client's advocate; the only advice and solutions we offer are those that are in the best interest of our client.



### Stewardship

We hire the best and the brightest and we invest in our people to ensure that legacy.



### Seamless

Our firm is constructed as a global firm. We share an interest in providing the highest level of client service regardless of location.

# Global Mobility

Andersen advisors have the sophistication and depth to support the tax needs of global companies, startups, and their globally mobile workforce.

Our Global Mobility European team is dedicated to support the tax needs of national and international companies and their globally mobile workforce. We understand the complexities of relocating employees and offer a variety of solutions.

Andersen professionals work on comprehensive solutions that cover financial visibility and savings, strategic quarterly reviews, proactive mobility planning and simplified billing. We provide assistance with policy design, tax, corporate, legal, human resources and labor law, advisory issues accompanying all stages of the global mobility cycle.

Andersen has the multi-disciplinary teams with a deep understanding of the various ramifications of an international move or assignment. We assist individuals and companies of various sizes and in various industries manage the complexity of an international move.

Our team has extensive experience with the various tax, legal, payroll, social security and policy matters surrounding assignments, relocations and broader international recruitment.

Andersen is a one-stop, single point of contact for all your global mobility needs, as global coordinator for your services.

# Key Contact

For more information about the Global Mobility, please contact the leader for Andersen in Europe:

### Ana-Luiza Georgescu

Partner · Andersen in Switzerland analuiza.georgescu@ch.Andersen.com

Andersen Global has a presence in more than 390 locations worldwide. Find your local expert at global.Andersen.com

Andersen Global® is an association of Legaly Separate, indipendent Member Firms

# We enable businesses and global workforces to thrive

# Assistance to the company

For businesses, today's global mobility programs must strategically align with both the company's and the individual's goals for successful adoption, traction and results. For inception of business travel or assignments, Andersen will assist with designing the policy that best fits the company's objectives. We will work with your HR, payroll and finance teams for adequate integration and monitoring.

Our aim is to look after your best interests and act as problem-solving agent for the company. Our comprehensive services cover the global mobility needs of your organization

### Compensation

- Business travel
- Short-term, medium term or long term assignments
- Assignment agreements
- Localizations

- Work Permits and Permits of Stay (EU, non-EU, people with lump-sum taxation)
- Social Security Management
- Cross-border payroll implementation

### **Corporate Tax**

- Assignment benefits
- Equity compensation sourcing
- Payroll managment
- Calculation of social security obligations
- Withholding tax
- Salary certificates
- Statistical reports

### **Design and implementation**

- Employer qualification
- Permanent establishment
- Recharge of costs
- Transfer Pricing

- Reporting
- Tax equalization/protection implications
- Tax projections

### Assistance to the individual

Based on the policy agreed by the company, Andersen will assist the individual and their family at all stages of the assignment cycle.

### **Before international work starts**

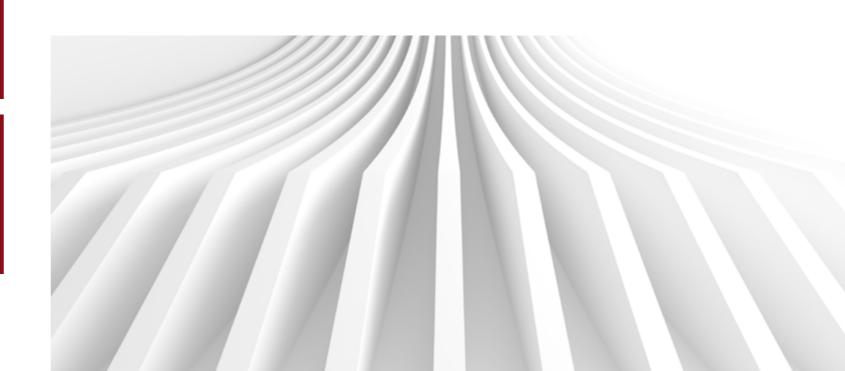
- Estate planning
- Assignement benefits
- Tax projections
- Registration/deregistration formalities
- Family visas

# **During international work**

- Tax assistance
- Tax equalization/protection calculation
- Tax briefing
- Tax return preparation
- Tax assessment

### Registration/Localization

- Tax assistance
- Family move
- Tax return preparation
- Relocation/localization contractual clauses
- Trailing income



# Global Mobility Services

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Tax
Tax

Policy strategy and design Immigration

Assignment agreements

Assignment benefits

Tax projections

Tax briefing

• Tax return preparation

• Tax assessments

Cross-border payroll

Tax equalization/protection

Cost recharge agreements

Transfer Pricing

Corporate Tax

Employment/Labor

Business travel

Repatriation

1.

Tax compliance and advisory related to international employment 2.

International assignment policy design and implementation

3.

Compensation design and advisory

4.

Payroll

5.

6.

Social security

Immigration

7.

**Employment Law** 

8.

Transaction
support – stock
and incentive plan
changes

9.

Permanent
establishment
review and
analysis, particularly
for executives



# Our services

### **Cost Projections**

Have you factored all the tax into your company's decisions surrounding business travel? Our contacts at international tax firms help companies make informed and goal-oriented decisions regarding the tax implications of business travel.

### **Employee Tax Consultations**

We provide a broad overview of U.S. and international tax systems relating to your employees' upcoming or recent relocation(s) in order to simplify the relocation process and keep your team focused.

### **Equity Team Support**

We work together with your equity team to simplify equity-based compensation for global employees by reviewing your unique situation, estimating future costs, and providing equity sourcing solutions.

### **Net Take-Home Pay Calculations**

We can prepare a full calculation of after-tax income (with and without bonus and other non-regular pay) so that employees have the information necessary to plan for relocation.

### **Payroll Support**

We support your payroll team to ensure you are compliant with international filing and reporting requirements.

### **Tax Policy Creation, Implementation & Administration**

We work with companies to review their tax policy and/or implement a new tax policy that aligns with business objectives and company values. We then assist with implementation and administration to ensure the new tax policy works for both the company and employees.

#### **Tax Education**

We provide tailored education sessions on tax policy basics, tax equalization process, payroll support, and more for your team and internal stakeholders.

### **Tax Equalization Settlements**

We assist companies through tax return reconciliation so that employees on assignment in another country are maintaining tax efficiency throughout their deployment.

### **Tax Compliance**

Our tax professionals can help you and your employees navigate the complexity of domestic and international tax regulations to stay compliant through tax preparation, filing, and administration.

### **Tax Planning**

We help our clients plan for the future using our U.S. and international tax knowledge and experience. Tax planning with our professionals ensures you make informed decisions regarding your personal income, equity, and investments.

### **Tracking and Reporting**

Our geolocation tool provides full support for the international tax compliance of remote, relocated and traveling employees.

#### **Remote Work**

Employees are increasingly working outside of the traditional workplace, creating new risks and opportunities for employers. Andersen professionals can ensure compliance protocols are well-defined and flexible enough to work for both the employee and the company.

#### **Business Travel**

Business travel comes in many different forms. Regardless of type or cadence, all travel by your employees, if not managed proactively, can result in added tax cost and compliance. Andersen has the experience balancing employer needs with those of the employee to ensure policies and practicality align.

### **Temporary Assignments**

Temporary work assignments, both long and short-term, require management of many moving parts. Andersen's experience in everything from developing policies to tracking and reporting creates a simplicity that accommodates your evolving workforce.

## **One-Way Moves**

The trend of one-way relocations is rising. While administration costs may be low, providing an employee with information to help make an informed decision creates transparency and predictability in the process. Andersen can help source the data points necessary to safeguard against potential future frustration.

### **Global Equity**

Employees crossing borders while holding equity awards add a layer of complexity to global tax compliance – for both employer and employee. Andersen's hands-on approach can give you comfort knowing you won't be caught by surprise.

8 Global Mobility



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