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a closer look

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SUBJECTS TRANSFER PRICING INTELLECTUAL PROPERTY VAT, GST AND SALES TAX CORPORATE TAXATION INDIVIDUAL TAXATION REAL ESTATE AND PROPERTY TAXES INTERNATIONAL FISCAL GOVERNANCE BUDGETS COMPLIANCE OFFSHORE

SECTORS MANUFACTURING RETAIL/WHOLESALE INSURANCE BANKS/FINANCIAL INSTITUTIONS RESTAURANTS/FOOD SERVICE CONSTRUCTION AEROSPACE ENERGY AUTOMOTIVE MINING AND MINERALS ENTERTAINMENT AND MEDIA OIL AND GAS

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Worldwide Compensation Collection And Reporting: Part One

by Jennifer Stein, Managing Director, Global Tax Network (GTN)

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The information provided is for general guidance only and should not be utilized in lieu of obtaining professional advice.

Introduction

Collecting, compiling, analyzing, and reporting worldwide compensation for globally mobile employees is an arduous process for many companies. Given the technical requirements, logistics, and time constraints of reporting, a solid understanding of certain requirements and practical approaches is critical.

You may already have a solid foundation, but there may be questions on a technical requirement, a practical approach, or what can be done to improve the process. In the first of a two-part article examining these issues, we answer some common questions regarding compensation collection and reporting.

In Part Two of this article looking at payroll reporting, to be published in the October 13 edition of *Global Tax Weekly*, we will be looking at issues related to imputed income, *per diem* payments, and year-end issues of concern to both payroll departments and international assignees.

While this article looks at global payroll issues from a US perspective, the implications outlined below could, of course, be applied to companies headquartered in other jurisdictions.

Questions & Answers:

1. Why is it necessary for an International Assignment Program Administrator to interact with the Payroll Department? Can't I presume that the Payroll Department knows how to handle international assignment related payments to the assignees?

The actual payroll process for international assignees is much more complicated than for domestic employees. Not only does an international assignee receive additional allowances in the form of cash or benefits-in-kind, but some of these allowances are likely to be delivered to the assignee in the host country. Moving expenses and lease payments paid directly to the landlord may be paid through the home or host country accounts payable department. The home country payroll department may not be aware of all these payments, but the program administrator should be!

Typically the program administrator collects worldwide compensation data on a regular (*e.g.*, monthly or quarterly) basis from the host country. This information may be collected from the host country payroll, finance, and/or human resource departments. The data is reviewed by the program administrator to confirm that it is complete and accurate before giving it to payroll to update to the employees' W-2. Thus, payroll supports – but is not responsible for – administering the international assignment program.

Another area of confusion for payroll is assignment length. The taxability of allowances varies depending upon the nature of the international assignment. The program administrator must notify the payroll department of the length of each assignment and of any changes that affect the taxability of compensation items. For an example, let's look at reimbursements for the storage of household goods:

- If the move is domestic (within the US), storage after 30 days is taxable.
- If the move is long-term international (more than one year), storage reimbursements during the assignment are reported as excludable income for W-2 purposes.
- If the short-term assignment is extended beyond one year, the storage reimbursements become excludable income from the date of the assignment extension.

The program administrator is often responsible for establishing and maintaining the infrastructure, policies and procedures for a well run international assignment program. Written policy and procedures are basic requirements for an international assignment program. The policy and procedures should be distributed to, and discussed with, the home and host country payroll, finance, and human resource departments. International assignment payroll issues are unique and complex, requiring ongoing communications. Quarterly meetings with the home country payroll department to review and discuss international assignment policies, procedures, and issues will help ensure a successful program.

2. For simplicity and convenience, our company gathers each international assignee's foreign allowance reimbursements and reports the income in the W-2 only at year-end. I've recently heard we should be gathering and reporting these reimbursements more regularly. Why?

There are many reasons that foreign allowances should be reported as income in periods other than just at year-end. The first is that from a payroll compliance perspective, income paid to or on behalf of an employee is required to be reported in the period that the item is paid to or on behalf of the employee. This reporting is required so that the employee and the employer can pay the required income and social taxes at the correct time.

Upon examination, a payroll auditor could determine that the company has reported the correct earnings, but that the taxes were remitted in an incorrect quarter. By under-reporting in a particular quarter the company is exposed to penalties and interest in one quarter and a refund in a different quarter. While the tax would be the same, the assessment of penalties and interest for the under-reporting in a quarter would likely not be recovered.

Another benefit to collecting foreign allowance information on a frequent basis is the ability to review what is being paid on behalf of the assignee. Misunderstandings about what expenses the company will be responsible for can be resolved sooner rather than later. Asking an assignee to repay amounts incorrectly paid on their behalf more than a year after they receive the original benefit can be tricky at best.

Year-end is always a busy time. By collecting foreign allowance information on a more regular basis (*e.g.*, monthly) the amount of work at year-end is reduced. It is also easier to resolve discrepancies, since finding what was paid last month is more efficient than trying to find something that happened a year ago.

As with many international assignment issues, a decision needs to be made regarding the risk the company is willing to take in deciding what pay period to report the foreign assignment allowance income. You should consider reviewing this with your corporate tax department and outside tax service providers.

3. Do you have any suggestions on how to gather this information?

Automated tools to collect this information are limited and can be expensive. If your international assignment population is large, you may be able to justify the cost of one of these systems. Otherwise, the collection of assignment location payments is often done via a standard spreadsheet (*e.g.*, through the use of a secure portal). The spreadsheet can be denominated in either home or host country currency. The spreadsheet should be clearly marked as to which currency is utilized so that it can easily be determined if any exchange rate conversion needs to be done to facilitate tax reporting.

Benefits that are frequently provided in the assignment location should be individually identified by compensation component. For example, there may always be a column in the spreadsheet for assignment location taxes, housing, automobiles, education, *etc*. Be sure to include a section for all other payments that allows room for descriptions so that a review of the taxability of the "other" payments can be made. The valuation and taxability of items may vary under home and host country tax rules.

If you have an international location where the person responsible for accumulating the payment detail is not responsive, consider asking your finance department for support to collect this information. Including the reporting of international assignment payments in the monthly financial statement closing process provides visibility for the international assignment program and places additional accountability on the person responsible for accumulating the information.

Monthly collection can be the most time efficient method of gathering the international assignment allowance payments. It is easier to accumulate the payments shortly after the expenditure rather than a year after the fact.

4. We have a problem collecting worldwide compensation information as at December 31. Can we use an earlier cutoff date for reporting various compensation elements for international assignees?

Let's begin by defining "cutoff date." A cutoff date is an end date for including various items in annual compensation reporting. The technically correct cutoff date for US compensation reporting is December 31. Many companies select a cutoff date prior to December 31 as a practical solution to meeting the year-end payroll deadlines in home and host locations.

Note that we are not discussing the reporting of salary or other items regularly delivered through the payroll process. We are reviewing the reporting of other noncash assignment benefits paid on behalf of the international assignee by accounts payable that are not a part of the regular payroll process.

From a practical perspective, collecting items paid by accounts payable in the last month of the year-end reporting period is very difficult. Using a calendar year tax-reporting period as an example, it is almost impossible to include the items paid in December in the December year-end reports. This can especially be a problem if you outsource payroll. Payroll service companies generally have a set date that they stop accepting data for inclusion in the year-end reports so they can timely complete the annual reports.

A common practice is to utilize an earlier cutoff date for accumulating data that is to be included in the annual compensation reports. For example, when processing domestic relocations, employees who move in November and December have their taxable relocation reported in the next year's compensation. The delayed reporting would apply to taxable relocation items reimbursed via expense report or directly billed to the company.

Using a cutoff date of October 31 or November 30 for international assignees in calendar year locations may make sense for your program. This allows you time to collect the data paid in the host locations and review it prior to inclusion in the year-end payroll. The review process allows you to identify items that are being paid inappropriately as well as to locate items that you know were paid, but have not yet been reported to you.

You should review with both your payroll and tax departments the use of a cutoff date other than December 31 prior to implementing this practice.

5. What should we be aware of if we use an earlier cutoff date?

You may treat the value of noncash benefits provided during the last two months of the calendar year, or any shorter period within the last two months, as paid during the subsequent calendar year. This rule does not mean that an employer, who treats all benefits as provided during the last two months of a calendar year, can defer including the entire value of such benefits until the subsequent year. Rather, only the value of the benefit actually provided during the last two months of the calendar year can be treated as provided in the subsequent calendar year.

Once you determine that an earlier cutoff date is appropriate and you implement this methodology, you have established an accounting method for reporting your international assignees' compensation. This method should continue in future years. The key is to be consistent with the period you collect data for inclusion in the year-end payroll reports.

You may decide to refine your cutoff date for international assignees that move home near the end of the tax year. Extending your cutoff date to December 31 for this group of assignees may streamline tax return filings in the host country. The goal is to finalize all of the host country tax filings at an appropriate time and to ease the clear-out process for the returned assignee. Your most practical approach in this case may be to include everything that you can in the original payroll filings and then file a corrected report after the close of the fiscal year.

Again for assignees who have returned, be sure to work with the division controller so that adequate excess tax and relocation accruals are made for the trailing assignment costs. From time to time this accrual gets missed and there is a surprise associated with relocation or excess tax costs being billed late to the appropriate department.

Late billing to the host location for these costs could create a situation where the company cannot deduct the costs in the host country and, as a result, the corporate benefits associated with the deduction of these costs would be lost. Additionally the accrual needs to match the expenses associated with the group that sponsored the assignment, especially if these expenses are billed to another entity in the corporate group or to a customer.

Note that the early cutoff method may not be recognized in the host location. Each country's compensation reporting rules should be reviewed in advance to determine if an early cutoff will be recognized. If the early cutoff method is not recognized in a particular country, a process for making adjustments to the worldwide year-end compensation report should be planned out and discussed with the parties involved in the annual compensation collection and reporting process.

6. What is a split payroll, and why would it be utilized?

When an employee is sent on an international assignment, most companies keep the assignee as an employee of the home country company. The home country employer retains substantial control over the assignee, including the right to hire or fire. As an employee of the home country company, the assignee remains on his home country payroll system. This assures the assignee's continued participation in the home country benefits plans.

Paying the assignee from his home country provides funds in home country currency to pay ongoing obligations such as a home mortgage. The assignee may also need funds in the host country currency. To accommodate this need, the employer may deliver a portion of the base salary and allowances in host country currency. Thus, the payroll delivery is "split" into two currencies. The assignee is paid partially from the home country payroll and partially from the host country payroll. Split payroll is simply a payroll delivery mechanism.

Reasons why a company would utilize a split payroll include:

- Allowing employees to continue to contribute to their home country social tax and retirement programs.
- Protecting the employee from currency rate fluctuations. If the cost of living allowance (COLA) is delivered in host country currency, the employee is protected from fluctuations in exchange rates.
- Decreasing the need to frequently adjust COLA, if paid in host country currency. Small currency rate fluctuations would not necessitate a change in COLA.
- Lessening the assignee's frustration relating to the international transfer of money. Wire transfers are expensive and often difficult for an individual.
- Increasing tax planning opportunities, where available. Delivering assignment allowances in a tax effective manner can, in certain instances, reduce the host country tax liability.
- Facilitating home and host country tax payments.

Split payroll does have disadvantages – it is complex to administer. Controlling and maintaining payroll delivery can be extremely difficult without written policies and procedures. Gathering the allowances paid in the host country for home country payroll reporting can be daunting. Nonetheless, many companies find that split payroll is more satisfactory to their international assignees and can be cost effective for the company.

Future Articles In This Series

Noncompliance

There is potential reputational and commercial risk for both the company and the employee if they are noncompliant with the home or host location tax laws and reporting requirements.

Financial Reporting

The tax cost associated with mobile employees can be significant. The timing of the tax payments can vary greatly. Accruing for the tax cost can avoid surprises in the financial statements.

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Worldwide Compensation Collection And Reporting: Part Two

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Introduction

Collecting, compiling, analyzing, and reporting worldwide compensation for globally mobile employees is an arduous process for many companies. Given the technical requirements, logistics, and time constraints of reporting, a solid understanding of certain requirements and practical approaches is critical.

You may already have a solid foundation, but there may be questions on a technical requirement, a practical approach, or what can be done to improve the process. In the second of a two-part article examining these issues, we answer some common questions regarding compensation collection and reporting.[1]

While this article looks at global payroll issues from a US perspective, the implications outlined below could, of course, be applied to companies headquartered in other jurisdictions.

Questions & Answers:

1. ***The Payroll Department has asked if our international assignees had any imputed income. What is imputed income?***

Generally, anything paid to or on behalf of an international assignee for the performance of services is taxable to the individual as income. Imputed income is a benefit delivered in kind (a non-cash payment) to the individual for the performance of services. Examples of imputed income include personal use of a company automobile, rent-free accommodations in company housing, and country club dues.

An individual is usually taxable on the value of non-cash payments as imputed income or earnings unless otherwise exempted by law. Imputed income treatment applies to benefits delivered in either the home or the host location.

2. Why is it necessary to report imputed income in the assignee's W-2?

As has been previously noted, imputed income is taxable to the assignee (unless specifically exempt). Because it is delivered for the performance of services (related to employment), it must be included in the assignee's Form W-2 to accurately reflect the assignee's taxable wage-related income.

While certain items are considered imputed income for US income tax purposes, they are not necessarily taxable in the same manner in other countries. For example, in some countries a rent-free housing benefit is not taxed at all, or only a portion of the fair value of the benefit is taxable.

3. Why do we sometimes include per diems in income?

Per diem allowances are frequently provided to employees to reimburse them for certain expenses incurred while temporarily away from home (one year or less) on a work assignment.

Whether the *per diem* payments are reported in the W-2 as income depends on several factors, including:

- If the employee meets the IRS requirements to be considered temporarily away from his/her tax home.
- If the employee incurs deductible expenses while performing services as an employee (which may occur even if the employee does not work on that day).
- If the employee adequately accounts to the employer for the expenses within a reasonable period of time.
- If any excess reimbursements are returned to the employer within a reasonable period of time.
- If the amount of the reimbursement is for "ordinary" and "necessary" expenses (*i.e.*, not for extravagant or lavish expenses) or if the *per diem* is equal to or lower than the allowable federal rate.

Impact on the employee:

- If all conditions above are met, then the employer may be able to exclude the *per diem* amounts from the employee's wages.

- If any of the conditions above are not met, then the employer must include the *per diem* amounts in the employee's wages.
- If the *per diem* is required to be included in the W-2, then the *per diem* would also be subject to income and social tax withholding.

Impact on the employer:

- Expenses that qualify to be excluded from an employee's W-2 can be claimed as a business deduction as allowed under the rules for deducting travel, meals and entertainment expenses.
- Expenses that do not qualify to be excluded from an employee's W-2 can be claimed as a business deduction as allowed under the rules for employee compensation.

4. At year-end, what are the "hot issues" relating to long-term international assignee payroll?

Hopefully, you've been collecting host country payroll information on a regular (*e.g.*, monthly or quarterly) basis for each of your long-term international assignees. Now is the time to do a final review of the host country payroll information to make sure that:

- All prior discrepancies have been resolved;
- All the host country compensation payments have been collected;
- The host country tax payments are correct, with no duplication with prior year's reporting;
- State wages are shown properly (for assignees who will break state residency during their international assignment there will be no state wages shown on the W-2, even though they still have state unemployment taxes paid in during their assignment)

In cooperation with your home country payroll department, prepare each assignee's compensation summary. Review the summary to ensure that:

- Home country base salary and assignment allowances are correct;
- Hypothetical tax has been properly reported;
- The tax equalization settlement is correct;
- There is no duplication of allowances between host and home country payroll;
- The compensation summary total agrees with the W-2;
- Host and home country tax payments are correctly listed;
- Any gross-ups of tax paid by the company (*e.g.*, Medicare tax on relocation payments) are itemized for consideration in the tax equalization calculation.

Send each assignee a copy of their compensation summary. Often, the compensation summary is included with the W-2. Sending the summary with the W-2 helps the assignee understand the components included in the W-2 and why the wages shown on the W-2 are so large.

Don't forget year-end payroll for the assignees' host country taxes! Who is responsible for providing the year's compensation to the host country? And to whom is the information sent? Compensation reporting becomes particularly confusing when dealing with host countries having a fiscal year-end that is different from the home country year-end. As a part of the host country payroll process, be sure to confirm the differences in the taxability of home and host employee benefits such as 401(k) plans, company cars, *etc*. This will assist with the host country tax preparation process.

On a yearly basis, written procedures should be discussed with, confirmed by, and distributed to, everyone involved – home and host country payroll, human resource (HR) and accounts receivable departments, and your company's tax service providers.

5. What actions can a program administrator take to anticipate and eliminate year-end payroll related problems the international assignee might have before they occur?

- Send a short, generic email at the end of January reminding the international assignees that all their assignment allowances and benefits-in-kind are reportable W-2 income.
- Send both the assignee's W-2 and a copy of the compensation summary to the assignee.
- On the compensation summary, itemize the applicable taxes paid on behalf of the assignee. Such amounts may be host country tax payments, home country tax payments, and estimated tax payments for either the home or host country. (Providing these detailed explanations of all the taxes the company has paid on behalf of the assignee during the year will assist the employee in reviewing the final tax equalization.)
- On the compensation summary, list all gross-ups paid by the company.
- Discuss tax equalization or other possible surprises related to withholding from bonuses, stock options *etc.* before the assignee receives the final tax equalization for the year. This is particularly important when the tax equalization reflects amounts due from the assignee to the company.

Anticipating the payroll concerns of your international assignees and proactively dealing with their questions will help your year-end wrap-up go smoothly.

6. *At year-end, what are the "hot" payroll issues for long-term assignees to the US (foreign nationals) of which I should be aware?*

Ask the following questions to ensure that your company's foreign national program is on track for year-end:

- Are all the I-9's on file? (An I-9 is an employment eligibility verification form required for all employees.)
- Have we reviewed the payroll issues for those foreign nationals to the US who remain on their home country payroll?
- Has every foreign national's home country payroll department provided the necessary compensation information for *each* pay period?
- Have we confirmed that the data is accurate and complete? In some instances, the US requires certain items to be reported in income that are not reportable in the home country – and *vice versa*. For example, the company's contribution to the foreign national's home country retirement fund may be taxable in the US but may not be taxable or reportable in the home country. (The contribution may be taxable in the US if the retirement plan is not an approved US plan or if it is not covered under an income tax treaty.)
- Has the US payroll department been provided with the compensation information necessary to correctly calculate and timely pay the applicable US federal, state, and social tax withholdings each pay period?
- Do we need to explain US payroll requirements to each home country payroll department and implement written procedures? Or, would it be helpful to discuss and review procedures with the home country payroll departments?
- Have we included all required compensation for foreign nationals on US payroll?
- Are allowances paid from accounts payable included?
- Were any payments made from the home country employer such as residual payments or home country retirement fund contributions?
- Are the foreign nationals from countries that have a Totalization Agreement with the US or working under a visa that does not require US FICA (Federal Insurance Contributions Act) taxes to be paid?
- For foreign nationals from countries with a Totalization Agreement with the US, have we confirmed that both the home country and US payroll departments have a copy of each foreign national's Certificate of Coverage on file?
- If foreign nationals are from countries that do not have a Totalization Agreement with the US, is FICA being paid on behalf of the foreign nationals? Under a typical tax equalization policy, the company will typically pay both the company and individual's portion of FICA.

- Is FUTA being paid for all long-term foreign nationals who are working in the US and are not holding an F or J visa? Totalization agreements apply to FICA (Social Security and Medicare tax) but not to FUTA (Federal Unemployment Tax Act). FICA taxes may not be required to be remitted during the period that a foreign national is working in the US under an F or J visa, saving both the employee and employer portion of FICA tax.
- Are we able to identify the foreign nationals who will be ending their US assignments in the coming year?

It is possible to contain, and often reduce, the foreign nationals' assignment tax costs by proactively planning and correctly timing the end of each assignment.

7. *What are the foreign nationals' "hot buttons" relating to year-end payroll?*

Foreign nationals often ask fewer questions than US expatriates regarding their assignment-related US payroll because they are not familiar with the year-end payroll process and Form W-2. Encourage them to review the annual compensation summary.

Remind them about their responsibilities related to the US tax preparation process and encourage them to start gathering the required information.

Discuss tax equalization or other possible surprises related to hypothetical tax withholding from bonuses, stock options, *etc.* before the assignee receives the final tax equalization for the year. This is particularly important if the tax equalization reflects amounts due to the company from the assignee.

Anticipating the payroll concerns of your international assignees and proactively dealing with their questions will assist you through the final tax equalization process.

8. *At year-end, what are the "hot issues" for short-term assignment payroll of which I should be aware?*

For many companies, assignments that are more than 30 days but lasting one year or less are considered short-term. As a result, some companies have a separate policy describing the benefits that the short-term assignee is entitled to receive during the assignment. The reimbursed expenses relating to the short-term assignment, such as transportation, housing, meals, incidentals, *etc.* are considered ordinary and necessary business expenses and are not reported on the W-2 as taxable or excludable income. So, why would there be payroll issues for short-term assignees?

In some instances, the company will pay for or reimburse expenses that are not considered ordinary and necessary business expenses. Such payments/reimbursements are reportable and taxable W-2 income. Short-term assignment reimbursements that give rise to reportable and taxable W-2 income are as follows.

The company pays to have family members accompany the employee to the temporary location. Any expense paid on behalf of a family member is reportable and taxable compensation to the employee.

A portion of the housing expense at the temporary location must be allocated to accompanying family members, where:

- The company reimburses schooling for accompanying family members at the temporary location;
- The company pays transportation or other expenses for family members to visit the employee in the temporary location;
- A *per diem* is provided for family members while at the temporary location;
- The assignee is subject to host country income and social taxes during an international short-term assignment.

The administrator for the short-term assignment program needs to verify what is being paid and for whom – and then give the necessary W-2 items to the payroll department.

Other issues to be considered include:

- Is the assignee tax equalized? If yes, has the tax equalization settlement been reported to payroll?
- Will the company pay the taxes on family-related reimbursements?
- If on an assignment in an international location, does the assignee have a valid visa/work permit?
- How will the host country income and social taxes (if any) be paid?
- Has payroll been advised of an employee working temporarily in another state?
- If required, has the state withholding tax been implemented for the work in the temporary location?
- Has the assignment length been extended beyond one year?
- Will the assignee receive a summary of the assignment-related compensation that is included in the W-2?

Companies often utilize short-term assignments to get the right person to the right job as quickly as possible. HR and payroll may be notified after the fact, if at all. These assignments often change without warning and the assignee can be back at his home base before a year passes.

Administering short-term assignments is challenging! As usual, we strongly recommend having a written policy and procedures for short-term assignments. The policy and procedures should be sent to all departments utilizing short-term assignments. A short email, sent yearly, to remind the departments of the need to comply with the procedures, and the risks involved with non-compliance, will help to control and manage this challenge.

9. What are the short-term assignee's "hot buttons" relating to year-end payroll?

As discussed above, short-term assignments are usually implemented quickly, with little planning or support. The employee is often told to just go do the job and everything will be taken care of later. Then, at year-end (or worse, a year later) an inflated W-2 is received.

We can well imagine the assignees' payroll related questions and issues:

- Why is my W-2 income greater than my base salary?
- How do I know that the W-2 is correct?
- Why am I receiving two state W-2s?
- Am I responsible for paying the income and FICA tax on the increased income?
- Did the company calculate a gross-up on any of the income?
- How much gross-up tax did the company pay?
- I need tax preparation services!
- Why didn't someone warn me about this?

In an ideal world, the assignee would receive a pre-assignment briefing to educate the employee about the company's policy for short-term assignment benefits, taxes, processes, and (if applicable) equalization.

At year-end the employee should receive a compensation summary with the W-2. The summary details not only all the taxable allowances included, but also all the advances and gross-ups paid by the company on his behalf.

W2 Filing Alert

The 2015 US tax extenders legislation included provisions accelerating the required filing dates for information returns, including the Form W-2. Those accelerated filing dates will be in effect for 2016 returns due in 2017. Prior to the new law, the employee copies of Forms W-2 were due to employees at the end of January, but the copies for the IRS and Social Security Administration (SSA) were not due until the end of February (paper) and the end of March (electronic).

In order to better combat tax refund fraud, the deadlines for filing with the IRS and SSA have been moved to mirror the January 31 due date for the employee copies of Form W-2. In addition, the old automatic one-month extension for these filings has been eliminated, and an extension is now only available on a case-by-case basis for "good cause shown."

Future Articles In This Series

Non-compliance

There is potential reputational and commercial risk for both the company and the employee if they are non-compliant with the home or host location tax laws and reporting requirements.

Financial Reporting

The tax cost associated with mobile employees can be significant. The timing of the tax payments can vary greatly. Accruing for the tax cost can avoid surprises in the financial statements.

Endnote

1 For Part One of this article, see *Global Tax Weekly*, Issue 204, October 6, 2016.