



*You're Invited!*

## Managing International Tax Issues for Businesses and their Employees in a Global Economy

### WHAT TO EXPECT

Expanding to international markets is an exciting step for any business. However, if you have people working across borders, it can also create tax issues--and not just for employees, but also the business.

When it comes to international employment, it pays to plan ahead. Noncompliance can be costly, and many countries have stepped up enforcement in recent years.

Clark Nuber and Duff & Phelps welcome CFOs, CEOs, COOs, controllers, HR professionals, and business owners to our seminar on this complex and evolving topic. Whether you are sending U.S. employees abroad for a day or a year, hiring through a non-U.S. subsidiary, or bringing employees to work from international subsidiaries, you'll find relevant information you can use.

We'll cover the three key areas of international taxation: **corporate**, **individual**, and **transfer pricing**. We will include engaging, real-world examples to highlight the taxation issues involved in global expansion.

#### WHERE

Washington Athletic Club  
1325 6th Ave  
Seattle, WA 98101

#### WHEN

Wednesday, June 5, 2019  
Presentations: 2PM - 4PM  
Hosted Happy Hour: 4PM - 6PM

#### COST

\$40 per person

#### CPE

2 technical credits

Register here: [TaxandGlobalMobility.eventbrite.com](https://www.eventbrite.com/e/tax-and-global-mobility)  
Questions? [cnmarketing@clarknuber.com](mailto:cnmarketing@clarknuber.com) or 425-635-4588

# Managing International Tax Issues for Businesses and their Employees in a Global Economy

JUNE 5, 2019

## CORPORATE TAXATION

*Dan Cassidy, Clark Nuber PS*

When first embarking on international employment, many companies make the mistake of thinking it's primarily an issue for their employees. In fact, even small-scale cross-border work arrangements can have tax consequences for business entities. Depending on the country, the structure and length of employment, and a host of other factors, you may be subject to corporate income taxes, employee withholding, or have other filing requirements both in the U.S. and abroad. In this session, we'll cover:

- Tax issues for business entities in a range of employment situations
- How foreign employees can trigger "presence" requiring the payment of corporate income taxes and non-income taxes such as Value-Added Tax (VAT)
- Filing requirements in different situations
- When to consider setting up a foreign subsidiary to mitigate international employment issues
- Differences between using independent contractors versus full-time employees

## INDIVIDUAL TAXATION

*Jennifer Mace, Clark Nuber PS*

When employees work overseas, they may face additional tax and filing obligations that add to the often-challenging nature of international work. Effectively managing these issues is key to providing a satisfying work environment, retaining top employees, and maximizing international opportunities. In this portion of the seminar, you'll learn about:

- Reducing the impact of two countries both taxing the same income on employees
- Balancing administrative complexity with the value of international work
- Developing an equitable and consistent compensation package
- Compensation-related costs, including non-salary items such as housing, benefits, and childrens' education
- International payroll tax filing management
- The effect of employment duration on individual taxation
- Differences between sending U.S. individuals abroad and bringing foreign nationals to the U.S.



## TRANSFER PRICING

*Patrick McColgan, Duff & Phelps*

When businesses operate across borders, a sound and well-documented transfer pricing policy is critical when it comes to reducing global tax risk and managing the complexities that arise when employees work as part of globally integrated teams.

Transfer pricing refers to the pricing of products, intellectual property, or services sold among related parties, such as a U.S. entity and its' foreign subsidiary. Tax authorities across the globe have recently updated their guidance for transfer pricing, which typically places the burden on the company to set and justify fair prices. We'll help you understand:

- The basics of transfer pricing and the current global environment
- How to develop a defensible global transfer pricing structure
- Best practices for implementing and monitoring transfer pricing, including intercompany service policies
- Aligning transfer pricing policies with management's short- and long-term objectives