



# Managing Business Travelers

## Pragmatic approach.

## Proactive interventions.



**Today's fast paced and fluid business environment provides the impetus for organizations to work effectively across borders. While permanent and long-term deployments of personnel are generally identifiable and administered through defined HR programs, short term business travel proves to be a greater challenge. Developing a governance structure to actively manage business travel can reduce the organization's exposure to risk.**

### Big challenge meets big data

Often the most significant obstacles to companies' managing a population of business travelers are the identification and monitoring of the employees' travel. Our approach has evolved to reduce the burden of employee self-identification by harnessing the data that exists in the employer's systems. Through the power of data analytics, we enable our clients to visualize and proactively manage this population. At an enterprise level, this yields an enhanced ability to make informed decisions and policies to control costs, foster employee satisfaction and manage risk.

Leveraging 'big data' we provide dynamic reports that illustrate employee travel patterns, flag the jurisdictions in which employees have triggered potential tax filing obligations, and those individuals approaching thresholds. When business travelers generate employer payroll tax filing obligations, we again leverage the travel data to allocate their employment income across the different jurisdictions (states or countries) in which they worked and provide guidance on payroll instructions for the reporting of income and remittance of taxes.

While leveraging historical data empowers compliance with individual and payroll tax obligations, our approach also incorporates data analytics to yield other insights. These enable an organization to take proactive staffing decisions to manage issues, such as permanent establishment, VAT reclamation and employee retention, that can significantly impact the bottom line.

### Are you ready?

As tax and immigration authorities better leverage technology and exchange information, there has been an increase in enforcement of tax reporting and withholding laws.

- Do you have the capacity to identify and track business travelers?
- Do formal policies exist that align with the organization's acceptable risk profile, manage expectations, provide equitable treatment and protect the organization and its employees?
- Do those authorizing business travel have the tools and knowledge to anticipate and address the tax and associated administrative costs?
- Do you have the ability to provide documents typically requested in a tax audit?

### Our approach helps you proactively manage your business traveler populations as you:

- Develop policies and governance structures that align with organizational goals
- Communicate, manage and effect organizational change
- Utilize company data to identify and track business travelers, allowing employees to focus on core business objectives
- Visualize data, incorporating Deloitte's tax technical analysis overlaid with company-defined positions
- Automate analysis using a scalable approach organizations with 100,000 + business travelers

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