

US Tax Services



The Challenge

Multinational companies often have significant US tax implications. Either through a significant presence of non-US individuals working in the US or significant volumes of US citizens working or employed in Switzerland. US tax legislation creates unique and ongoing implications for compliance and costs, and understanding these is a constant challenge.

Our team is uniquely placed to handle the US tax position of individuals – whether they are full US tax payers or resident outside the US but with business, investment, family or other personal connections to the US.

As well as assisting clients with US expatriates on foreign assignment, we have extensive experience in dealing with entrepreneurs, partners and associates of law firms and many senior executives based in Switzerland. We are fully integrated with our Swiss PCS group to ensure holistic advice is provided on both Swiss and US implications.



Client case study

Client/Industry: A major pharmaceutical company with more than 90,000 employees worldwide.

Challenge: To ensure consistent multi-jurisdictional income tax compliance and consulting advice for its large number of US citizens in Switzerland

Solution: Tailored and consolidated approach with the Swiss tax team to deliver high-quality tax advice to individuals: on accepting a position in Switzerland, during their time there, and on repatriation.

Outcome/impact: Our approach has ensured holistic, timely advice to all US citizens in Switzerland. We have ensured both compliance and an optimal tax approach to ensure US individuals make informed and appropriate decisions about their global tax responsibilities.



The Solution

Typical client challenges	Benefit of our advisory services
Planning US tax residency/ Non-residency	<ul style="list-style-type: none"> • Planning for the timing of certain distributions and transactions prior to or after the start of the US tax residency. • Associated tax issues in becoming a 'US Person', including foreign asset reporting, estate and gift taxes.
Moving executives from/to the US	<ul style="list-style-type: none"> • Advice on payroll and social security withholding and tax planning opportunities. • Taxation of incentive compensation arrangements and available elections for optimising the tax position.
Personal changes (e.g. marriage, divorce)	<ul style="list-style-type: none"> • Advice on the tax and estate implications of divorce where one party is a US Citizen. • Election available to a US taxpayer whose spouse is a foreign citizen.
Giving up US citizenship or green card status	<ul style="list-style-type: none"> • Advice regarding the implications for US income tax, US estate and gift tax. • Comprehensive review of the foreign pension plans and deferred compensation arrangements, as part of expatriation tax planning.
US tax planning	<ul style="list-style-type: none"> • Advice regarding capital gains tax planning, charitable donations. • Maximisation of foreign tax credits and other deductions. • Bespoke advice on matters such as taxation of pension contributions and/or distributions.

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Contact us for all questions relating to US tax services.



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