



## International social security International Assignment Services

With global operations expanding, companies have many employees on international assignments to or from Ireland or employees who are regularly commuting between Ireland and another country. Sending your employees on an international assignment can create complex international social security issues.

Employers must ensure that they are meeting their social security (PRSI in Ireland) compliance obligations in Ireland and abroad in relation to these employees.

### EU Social Security Legislation

New EU social security legislation came into effect from 1 May 2010 which has had a significant impact on the employers of individuals working across borders. The rule changes have particularly impacted on those employees working regularly in more than one EU state and long term expatriates. Given the renewed focus on social security regulation by the EU, employers should make every effort to be compliant in all operating locations.

We can assist you with reviewing your company's current mobile workforce operating within the EU and ensuring that that you are compliant with current social security legislation.

### Outside the European Union

Ireland currently has several social security bilateral agreements with non EU countries and employers should also consider social security compliance in Ireland and abroad for mobile employees outside the EU.

### How we can help

Our International Assignment Services (IAS) team can assist with:

- Developing employer risk-management strategies for social taxes;
- Advice and support on the PRSI and ISS (International Social Security) aspects of compliance reviews;
- Social Security cost-reduction planning;
- Advice on complex individual social security issues for highly remunerated employees working across borders;
- PRSI reclaims for both employer and employee;
- PRSI planning in an international context;
- Policy advice/structuring from a PRSI-efficient perspective for both employer and employee;
- Benefits advice;
- Share Based Remuneration – Review and advise on all aspects of PRSI on company share schemes which have been impacted by new rules introduced in 2011.

# Contacts

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