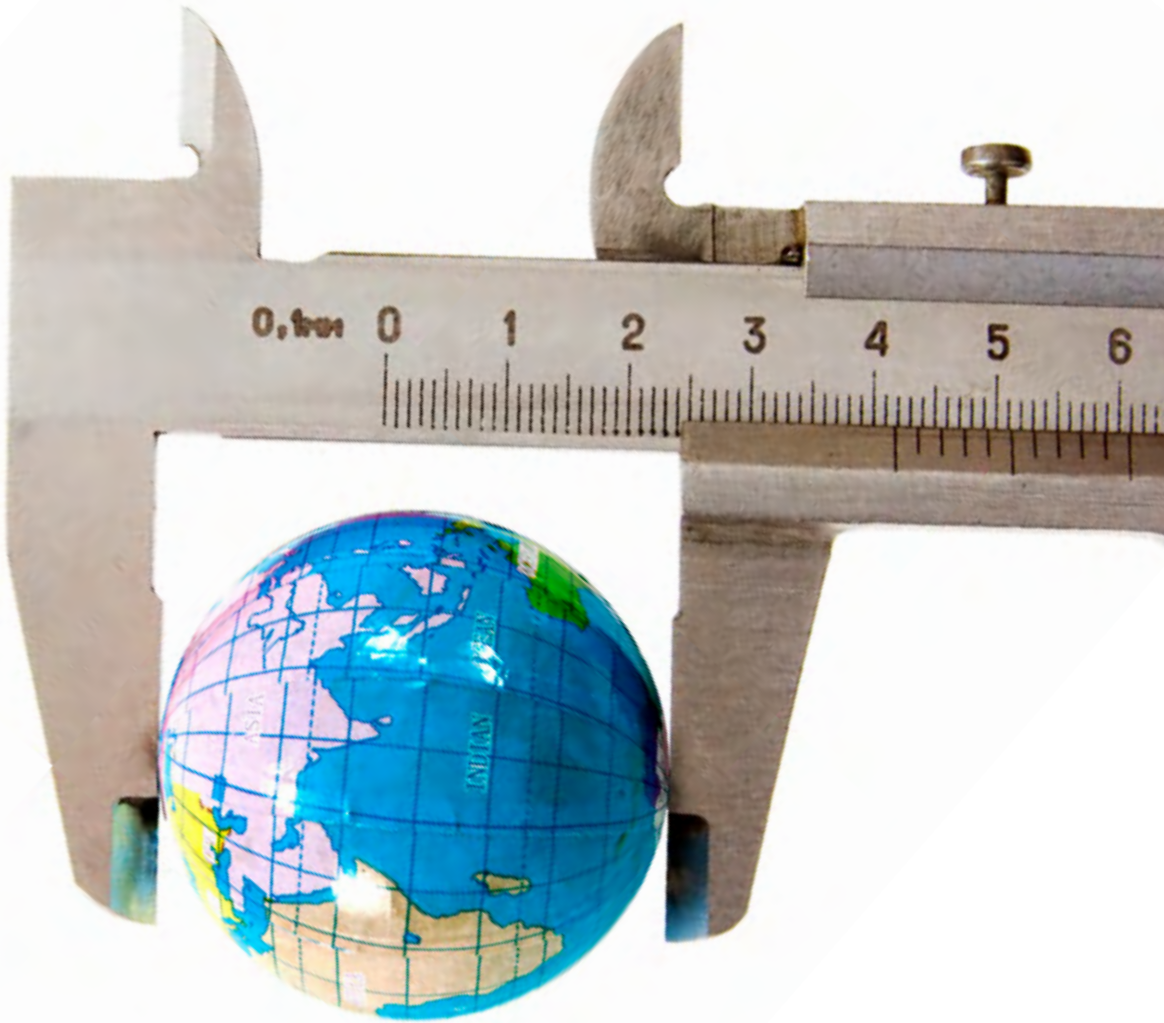


**Deloitte.**

Global Employer Services  
Calibrated with your vision



# Global Employer Services — Solutions for you

Employees are the bedrock of any organization. In today's dynamic business environment, the success of an organization depends largely on employees' performance that is often directly linked to the compensation and rewards policy of the company.

In India, the maximum tax rate of 30% is applicable at a very low base income level. Employees, therefore, try to explore options to structure their compensation so as to lower the tax cost. Companies, on their part, strive toward providing a compensation policy that meets employee expectations, is tax compliant and is easy to administer.

Deloitte's Global Employer Services (GES) team, integral to our Tax practice, can help in developing a tax efficient compensation policy that optimally meets the objectives of both the employee and employer. Additionally our GES solutions can assist you in creating a global mobility program that is aligned to your business needs with proactive compliance management, established governance and control, and streamlined and integrated processes.

Besides, you will benefit from our field experienced practitioners who have rich industry knowledge and can address your needs for specialized services pertaining to payroll challenges, taxation, compliance, deputation structuring, social security and immigration. Deloitte's GES services can address the compliance and mobility needs of your company and can be tailored according to the composition of your workforce i.e. domestic employees, cross border employees or both.



## GES services for domestic employees

We can assist you in:

- Developing a tax efficient compensation structure for the different employee levels in your organization, to measure up to the specific expectations at each level
- Ensuring that appropriate policy guidelines are put in place for the employee payroll components such as car policy, medical reimbursement, leave travel allowance, and so forth
- Reviewing the Tax Deducted at Source (TDS) returns and the Form 16s issued to the employees to confirm that the tax compliances are fully met
- Drawing and developing a tax efficient policy for senior level employees including stock options, long term incentive plans, retirement benefits, deferral of incentives, and provision of benefits in kind



## GES services for expatriate employees

We provide expatriate advisory and compliance services for India outbound assignees as well as assignees inbound to India.

### International assignment policy

- Discuss and understand the type of movement, assignment period, and employee level so as to design best fit policies (for e.g., business travelers, trainee visits, long term deputation for setting up operations)
- Develop an appropriate payroll delivery model for the different assignment types— continuance of home payroll with option to split base salary, payroll transfer to the host location, provision of per diem for managing daily expenses, and so on
- Assist in creating locational/regional policies based on strength/level of mobile employees and local regulations
- Tradeoff the tax and social security implications and ensure the assignment policy results in maximizing efficiency on both fronts

### International shadow payroll

- Identifying the compensation elements relevant for payroll and social security taxes (e.g., salary, gross ups, accommodation, allowance)
- Advising on applicability/continuity of provident fund (PF) and pension contributions, detachment benefit and withdrawal options
- Setting up standardized global payroll for mobile employees
- Establishing the work flow for monthly payroll processing

### Global stock plans

- Designing stock option incentive plans
  - Analyzing alternate avenues such as stock appreciation rights and phantom plans, including suggestions on applicability and procedures involved
- Providing access to specialized technology for cost projection and tax impact study
- Tracking employee stay pattern, identifying the tax trigger, and computing tax liability in home and host locations through customized technology tools

### India compliance

Complying with statutory requirements is one of the essential aspects for the smooth running of a business. For mobile employees, the risk of non-compliance increases due to difficulties in data availability, mobility tracking, and regulatory awareness. We can assist in:

- Ensuring employer compliances such as tax withholding factoring treaty benefits and using appropriate currency conversion rates, PF computations, quarterly TDS return filing, and preparation of Form 16
- Preparing and filing tax returns of mobile employees considering overseas income and taxes
- Assisting in tax/PF assessments and appellate proceedings
- Providing immigration services such as visa application/renewal and foreigners' registration

### Global compliance

We can help you with:

- Obtaining work and residential permits for employees and their family members
- Tax and social security compliance for both the employer and employees in the overseas location
- Applying for detachment certificate to avail of social security exemption in the host location

We leverage skills from our large network of member firms present in more than 150 countries so that you can reap the benefits of our holistic compliance services in both home and host locations.



## Niche offerings

### Private company services

This is one of our niche service offerings catering to High Networth Individuals and Companies with significant private ownership. Our services include:

- Tax advisory and compliance including investment structures
- Family wealth and succession planning advice
- Family office services
- International tax and estate advisory, including global mobility and tax efficient structures

### Global Mobility Transformation (GMT)

Global mobility has its share of challenges such as frequent modifications in mobility policies and structures, soaring program costs, and escalating regulatory and compliance risks. Hence, it is important to have a business strategy that puts the right talent in the right position at the right time and at the right cost.

We can help transform your mobility programs through our insight and experience on talent management, rewards, technology and tax. Our services offerings include:

- Ensuring business and HR strategy alignment
- Streamlining service delivery to free up mobile employees who can focus on high-value activities, resulting in increased productivity and decrease in administrative costs
- Global employee rewards alignment
- Assisting with technology solutions to integrate market-leading global mobility solutions with existing HR systems, besides leveraging globally consistent technology to support end to end global mobility process
- Advising on legal and regulatory compliance on immigration, social security, and tax front as also labor laws

### Sophisticated technology tools

Our innovative technology tools are designed to meet your GES requirements and can even support in your annual appraisals.

We have:

- Tools for performance evaluation by benchmarking services received against service levels and key performance indicators agreed
- Sophisticated simulations to arrive at cost projections for anticipated employee moves
- Systems to assist clients gather and report compensation and benefits, handle tax compliances arising out of equity awards, tracking employee mobility including business travelers

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