TaxLab 2017
Four Faces of Tax
Four Faces of ... ?
Make insights meaningful and actionable

VALUE DRIVERS

- Strategic alignment - building policies
- Cost reduction
- Improve compliance
- Understand the employees
- Maximise the potential of the workforce
Insight Driven Organisation - IDO
Why become an IDO?
Shift from managing by instinct to managing by insight

Source: Gartner (August 2014)
It is all about asking crunchy questions

Insights that you may want to get

**Organisation**
- How efficient are your management hierarchies and spans of control?
- What is the degree of duplication and overlap of capabilities across your workforce?
- How effective are your functional groupings and structures?

**Cost**
- How are costs distributed across your workforce and how does this correlate to business outcomes?
- Where are the cost spikes – and do they represent value?
- Where can you reduce cost or invest more effectively?

**Customer Impact**
- Which employees have the most positive impact on customers & sales?
- What are the attributes that make these individuals effective?
- How can this success be replicated across the workforce?

**Performance**
- What is the performance distribution across the workforce?
- How does this correlate with HR practices such as reward and L&D?
- Which attributes of your workforce drive highest performance?

**Leadership**
- Do you understand the attributes of your more effective leaders?
- Can you predict the leadership effectiveness of any individual?
- Can you improve leadership and followership across your business?

**Social Network Influence**
- Who are the influencers and followers within your workforce?
- What impact do influencers have on those who follow them?
- How can you intervene to increase positive influence, not negative?

**Attrition**
- Do you know the factors that drive people to leave your organisation?
- Can you predict the likelihood of any individual leaving?
- Can you intervene to retain the people & teams that matter most?

**Engagement**
- Do you understand what drives and motivates each of your employees?
- Do you understand how engagement drives profit and customer service?
- Can you intervene to increase business performance?

**“Success”**
- What attributes of your employees correlate with career success?
- Can you predict the likely success of any applicant or employee?
- Do you drive HR and talent practices based on this knowledge?
Payroll Insights
What data sources are used for Payroll Insights?

<table>
<thead>
<tr>
<th>Data sources &amp; Focus areas</th>
<th>WKR Analytics</th>
<th>Payroll Analytics</th>
<th>WBFO</th>
<th>Total Reward</th>
<th>HR Budget</th>
<th>Equity</th>
<th>Business Travellers</th>
<th>Assignee Costs</th>
<th>Cost of Absents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Expenses</td>
<td>✓</td>
<td></td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>✓</td>
<td></td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Travel data</td>
<td></td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>HRM data</td>
<td></td>
<td></td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Equity Plan data</td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Pension Plan data</td>
<td>✓</td>
<td></td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Illness data</td>
<td>✓</td>
<td></td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
</tbody>
</table>
Examples of Payroll Insights

Payroll Integration – Slice & Dice

Company Car Analytics – CO2 footprint

Payroll Analytics – Compliance

Expense Analytics – Policy alignment
Expat Tax Solutions
## Issues that companies will face when working with cross border employees

### Tax position
- Where is the employee a tax resident?
- Is the employee taxable in the host country / countries?
- National legislation
- Tax treaties (article 4, 15 and 16 OECD)

### Income tax
- Are the employees obliged to file an income tax return in the home and host country?
- How to determine the correct tax base for the employment income?

### Pension
- Can the employee continue participating in the home country pension plan?
- What are the tax consequences of the pension contributions in the host country?
- When does the corresponding approval expire?

### Immigration
- Is it obliged to request for a work / residency permit?
- When does the permit expire?

### Permanent establishment
- Does the presence of the employees create a PE in the host country?
- Should the remuneration of the employees be borne by the PE?
- Does the PE lead to a withholding obligation?

### Expat rulings
- Are expat rulings applicable in the home country?
- Are there any other tax benefits for the expats in the host country?
- When does the expat ruling expire?

### Payroll
- Is there a payroll withholding obligation in the home and host country?
- What are the tax consequences of the income components (including expenses, reimbursements)?
- How to collect all data?
- How to determine the correct tax base?

### Social security
- Where is the employee socially insured?
- National legislation
- Social security treaties
- EU Regulation
- What are the tax consequences of the social security contributions in the host country?
- When does the A1/CoC expire?
- How to determine the correct social security base?

### Control and efficiency
- How to be in control on all these subjects?
- How to manner this in an efficient way?
- How to create insights for savings and strategy?
Business Travel Analytics
Business Travel Analytics (BTA)
One service for total business travel compliance

BTA leverages data analytics underpinned by logical service engines, to prevent adverse positions from arising before the employee travels and also evaluate the risks of travel after it takes place from a tax, social security, immigration and permanent establishment perspective.

- Input planned trips & receive a live assessment result
- Establish risk, liability or immigration requirement before travel
- Enable dynamic reporting & immediate analysis
- Capture & monitor actual vs. planned travel
- Allow optional data capture via mobile app or employee validation
- Ensure that historic data is accurate
The Deloitte approach leverages data analytics underpinned by logical service engines, to evaluate the risks of travel before and after it takes place from a tax, social security, immigration and permanent establishment perspective.
Business Travel Analytics Service

Managing Risks

Pre-travel assessment

Post-travel analysis
Global Compensation Management
Global Compensation Management

Large programmes

Global Compensation Management allows multiple expatriate payroll issues to be addressed by moving to a centralised and global data collection process.

**Distributed Data Collection**
- Lack of payroll integrity and governance
- Frequent payroll reporting and external errors leading to poor assignee experience and compliance issues
- Time intensive and inconsistent processes
- Reputational risk
- Reactive spend required

**Centralised Data Collection**
- Efficient, compliant, ‘best in class’
- Improved assignee experience
- There is one version of truth – everyone sees the latest data
- Strict security compliance
Global Compensation Management

**Compensation Collection**
Collection of compensation data for the client’s assignee population to assist annual tax return completion and year end reconciliation

**Global Compensation Management**
Large programmes:
A centralised data collection and instruction process for home and host assignee pay and shadowing

**Mobility Compensation Analytics**
Harnessing client compensation data to provide unique insights and inform mobility decision-making

**Mobility Compensation Consulting**
Assisting clients to analyse and address business challenges relating to the delivery and management of assignee compensation
Global Compensation Management

Deloitte Delivery Model for Large Programmes

1. Pre Payroll Collation
   - Assignee data
   - Assignment data
   - Balance sheet pay items
   - Other demographic data

2. Payroll
   - GA IHR
   - One-time payments
   - Relocation expenses
   - Share plan income
   - Tax & social security statuses
   - Reconciliation processes COMPaRE

3. Local Payroll Processing
   - Country 1
   - Country 2
   - Country 3
   - Country 4
   - Country 5
   - Country 6

4. Data Validation
   - GA IHR
   - Total cost reporting
   - Data analytics
   - Additional shadow payroll data

5. Reporting
   - Global pay statements
   - Tax return compensation reports
   - Client
   - External provider

Pre Payroll Collation
Reconciliation processes COMPaRE
Local Payroll Processing
Data Validation
Reporting
COMPaRE
### Income components

#### Manage Income components

<table>
<thead>
<tr>
<th>Action</th>
<th>Country</th>
<th>Label</th>
<th>Start Date</th>
<th>General Taxability</th>
<th>Thirty Percent Taxability</th>
<th>Remark</th>
<th>Keywords</th>
<th>Active</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>Acciptance trip employee</td>
<td>01/05/2015</td>
<td>0%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>Additional health insurance</td>
<td>01/05/2015</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>Arrear management allow</td>
<td>01/05/2015</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>Arrear management allowance</td>
<td>01/05/2015</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie Inkomensoorz</td>
<td>01/05/2015</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie kinder toezdag</td>
<td>01/05/2015</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie pensionen en</td>
<td>01/05/2015</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie pensioen en</td>
<td>01/05/2015</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie Werkloosheidu</td>
<td>01/05/2015</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie Werkloosheidu</td>
<td>01/05/2015</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie zetel en zwang</td>
<td>01/05/2015</td>
<td>50%</td>
<td>50%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Austria</td>
<td>AT: Premie zetel en zwang</td>
<td>01/05/2015</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Belgium</td>
<td>Base Salary</td>
<td>01/05/2015</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTIVTE</td>
<td>Belgium</td>
<td>BE: Premie Aanv. Hospitalu</td>
<td>01/05/2015</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Note: For Austria, the settlement is within **Voorzicht, Verrekening:** WRR, Work-related regulation.*
### Client Income Components

#### Tabulate Income Components

<table>
<thead>
<tr>
<th>Actions</th>
<th>Client Income Component</th>
<th>Deloitte Component</th>
<th>General</th>
<th>50%</th>
<th>Remark</th>
<th>Active</th>
</tr>
</thead>
<tbody>
<tr>
<td>✔️</td>
<td>COLA</td>
<td>Cost of living allowance</td>
<td>0%</td>
<td>100%</td>
<td>Please determine if the COLA is based on a generally accepted basis.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Company Car</td>
<td>Company Car</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>FICA EE</td>
<td>US FICA - EE</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>FICA ER</td>
<td>US FICA - ER</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Foreign pension contributions - corresponding approval</td>
<td>Foreign pension contributions - corresponding approval</td>
<td>100%</td>
<td>100%</td>
<td>For non-EU pension plans, determine if the entire EE contribution is exempt.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Foreign pension contributions - corresponding approval</td>
<td>Foreign pension contributions - corresponding approval</td>
<td>0%</td>
<td>0%</td>
<td>For non-EU pension plans, determine if the entire EE contribution is exempt.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Harship Allowance</td>
<td>Harship Allowance</td>
<td>100%</td>
<td>100%</td>
<td>Additional pay that an expat may receive for living and working conditions.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Hotel costs</td>
<td>Hotel costs</td>
<td>0%</td>
<td>0%</td>
<td>Costs for housing outside the home country of the employee.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Housing</td>
<td>Housing</td>
<td>0%</td>
<td>100%</td>
<td>Costs for housing outside the home country of the employee.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Income tax preparation fee</td>
<td>Dutch income tax preparation fee</td>
<td>100%</td>
<td>100%</td>
<td>Standard fee for tax return amounts to be calculated.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>International school fees / Dependant education</td>
<td>International school fees / Dependant education</td>
<td>100%</td>
<td>100%</td>
<td>Note that this is only non-taxable in case of costs for an eligible dependant.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Language training</td>
<td>Language training</td>
<td>0%</td>
<td>0%</td>
<td>Language courses for the host country language for the expat.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Medicare EE</td>
<td>US Medicare - EE</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Medicare ER</td>
<td>US Medicare - ER</td>
<td>0%</td>
<td>0%</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Onkosan vergoeding</td>
<td>Fixed expense allowance</td>
<td>100%</td>
<td>100%</td>
<td>It needs to be determined if the conditions (mature, scope, etc.) apply.</td>
<td>N/A</td>
</tr>
<tr>
<td>✔️</td>
<td>Reiskosten vergoeding</td>
<td>Commuter travel</td>
<td>0%</td>
<td>0%</td>
<td>Assumption appointed under the WCR up to €13.10 per kilometer.</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<p>| Page 1 of 2 | Items per page | 1 - 22 of 22 Items |</p>
<table>
<thead>
<tr>
<th>Action</th>
<th>Period</th>
<th>Employee</th>
<th>Client Income Component</th>
<th>Amount</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Verhuurder kosten vergoeding</td>
<td>EUR 240.78</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Onkosten vergoeding</td>
<td>EUR 225.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Reskosten vergoeding</td>
<td>EUR 225.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Foreign pension contributions - corresponding approval - EE</td>
<td>USD 1000.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Foreign pension contributions - corresponding approval - ER</td>
<td>USD 1000.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>International School Fees / Dependent education</td>
<td>EUR 450.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Language training</td>
<td>EUR 100.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Shipments / Household goods</td>
<td>USD 500.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Utilities (gas, water, electricity)</td>
<td>EUR 500.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Hardship Allowance</td>
<td>USD 1000.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Medicare ER</td>
<td>USD 735.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>Medicare EE</td>
<td>USD 735.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>FICA EE</td>
<td>USD 500.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee A</td>
<td>FICA ER</td>
<td>USD 500.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee B</td>
<td>Salaries</td>
<td>USD 200.00</td>
<td>Draft</td>
</tr>
<tr>
<td>Action</td>
<td>December 2016</td>
<td>Employee C</td>
<td>Salaries</td>
<td>USD 500.00</td>
<td>Draft</td>
</tr>
</tbody>
</table>
### Reconciliation page for: Employee A

#### Input (01-01-2016 / 31-01-2016)

<table>
<thead>
<tr>
<th>Income component</th>
<th>Client income component</th>
<th>Currency</th>
<th>Amount</th>
<th>Days</th>
<th>FX</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotal</td>
<td></td>
<td></td>
<td>25,767.78</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Company Car</td>
<td>Company Car</td>
<td>EUR</td>
<td>21,000.00</td>
<td>18/01/2016</td>
<td>1.11</td>
<td>✔️</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>46,767.80</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Output (01-02-2016 / 29-02-2016)

<table>
<thead>
<tr>
<th>Income component</th>
<th>Client income component</th>
<th>Currency</th>
<th>Gross amount</th>
<th>Net amount</th>
<th>TEQ amount</th>
<th>WCR amount</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotal</td>
<td></td>
<td></td>
<td>1,735.13</td>
<td>60.00</td>
<td>8,395.62</td>
<td>60.00</td>
<td>✔️</td>
</tr>
<tr>
<td>Company Car</td>
<td>Company Car</td>
<td>EUR</td>
<td>21,000.00</td>
<td>18/01/2016</td>
<td>✔️</td>
<td>✔️</td>
<td>✔️</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>1,735.13</td>
<td>60.00</td>
<td>8,395.62</td>
<td>60.00</td>
<td>✔️</td>
</tr>
</tbody>
</table>

### Actions
- ✔️: Approved
- ❌: Rejected
- ✖️: Not Actioned

### Notes
- USD: United States Dollar
- EUR: Euro
### Reconciliation page for: Employee A

**Employee Details**
- Employee number: [Details]
- Nationality/American Citizen: [Details]
- Entrance date: 01-01-2016
- End date: [Details]
- Tax Liability: [Details]
- 30% Ruling: [Details]
- 30% Ruling start date: 01-01-2016
- 30% Ruling and date: 31-12-2024
- Dutch soc. sec.: [Details]
- Foreign soc. sec.: United States
- Corr. Approval: [Details]
- Corr. App. until: 31-12-2021
- Worker Dems: [Details]
- Permit until: 31-12-2021
- Contract: TPQ
- Director: No
- Residency: Undefined

**Car Details**
- Value: 21500
- Addition: 14
- Start date: 01-01-2016
- End date: 31-12-2016

#### Details
- Income components
- Client Income components
- Deloitte Payroll code
- Source
- Pay location
- Currency

#### Input
- Amount
- Pay items
- Workday allocation
- FX
- Actions

#### Output
- Taxable
- Before Allocation
- Pay items
- Gross amount
- Net amount
- TDS amount
- WCR amount
- Actions

**SELECT SEARCH FILTER**

Search...
COMPaRE by Deloitte
<table>
<thead>
<tr>
<th>Client income component</th>
<th>Period</th>
<th>Total</th>
<th>September 2016</th>
<th>October 2016</th>
<th>November 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
<td>28,434</td>
<td>9,468</td>
<td>4,959</td>
<td>4,470</td>
</tr>
<tr>
<td>Basic</td>
<td></td>
<td>11,907</td>
<td>3,999</td>
<td>3,999</td>
<td>3,700</td>
</tr>
<tr>
<td>Car allowance (Tax free)</td>
<td></td>
<td>787</td>
<td>262</td>
<td>262</td>
<td>262</td>
</tr>
<tr>
<td>Car allowance (Taxable)</td>
<td></td>
<td>1,374</td>
<td>458</td>
<td>455</td>
<td>460</td>
</tr>
<tr>
<td>Fixed basic pension</td>
<td></td>
<td>213</td>
<td>71</td>
<td>72</td>
<td>71</td>
</tr>
<tr>
<td>Fixed basic pension</td>
<td></td>
<td>213</td>
<td>71</td>
<td>72</td>
<td>71</td>
</tr>
<tr>
<td>Non-pension allowance</td>
<td></td>
<td>6,602</td>
<td>2,201</td>
<td>2,201</td>
<td>2,201</td>
</tr>
<tr>
<td>Salary</td>
<td></td>
<td>7,339</td>
<td>2,427</td>
<td>2,465</td>
<td>2,437</td>
</tr>
</tbody>
</table>

Total per employee:
- Employee name: John Doe
- Total compensation: 28,434
COMPaRE
Issues that companies will face when working with cross border employees

<table>
<thead>
<tr>
<th>Agenda</th>
<th>Tax position</th>
<th>Expat rulings</th>
<th>Permanent establishment</th>
<th>Control and efficiency</th>
</tr>
</thead>
</table>
| • Business Travel Analytics  
• Global Compensation Management  
• COMPaRE | • Where is the employee a tax resident?  
• Is the employee taxable in the host country / countries?  
• National legislation  
• Tax treaties (article 4, 15 and 16 OECD) | • Are expat rulings applicable in the home country?  
• Are there any other tax benefits for the expats in the home country?  
• When does the expat ruling expire? | • Does the presence of the employees create a PE in the host country?  
• Should the remuneration of the employees be borne by the PE?  
• Does the PE lead to a withholding obligation? | • How to be in control on all these subjects?  
• How to manner this in an efficient way?  
• How to create insights for savings and strategy? |
| Income tax | Are the employees obliged to file an income tax return in the home and host country?  
• How to determine the correct tax base for the employment income? | | | |
| Pension | Can the employee continue participating in the home country pension plan?  
• What are the tax consequences of the pension contributions in the host country?  
• When does the corresponding approval expire? | | | |
| Immigration | Is it obliged to request for a work / residency permit?  
• When does the permit expire? | | | |
Questions?

Ghislaine Demetriadis
088 288 3168
gdemetriadis@deloitte.nl

Peter Brand
088 288 2653
pbrand@deloitte.nl
Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.nl/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 225,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.