Global Mobility Services

Tax

This era of rapid globalisation has set the world in motion. There has been a substantial increase in the size and complexity of the global workforce specially in the post pandemic world, and organisations aim to capitalise on these trends in order to compete effectively. This has resulted in growing pressure on organisations to manage employee compensation and address tax, social security, immigration, and other mobility issues.
Further, complexities of the tax regulatory system in a country could result in higher tax and social security costs in relation to the mobile employee population that needs resolution.

Therefore, the need of the hour is adequate planning and preparedness with reference to the tax and regulatory framework.
With an effective global assignment management technique and delivery structure, we provide tax & regulatory, advisory and compliance services to internationally mobile executives.We have developed different areas of specialisation within mobile employee taxation that make us a valuable resource in this field for our clients.

KPMG in India's service offerings

Our Global Mobility Services (GMS) practice provides advisory and compliance services along with smart technology to help manage global mobility of employees. We, with the help of other member firms, spread across the globe, can provide quality advice with reference to tax, social security, immigration, foreign exchange regulation, employee compensation perspective and also suggest approaches for any other type of global mobility challenges.

Our offering encompasses a broad range of tax and regulatory services including:

- Planning expatriate and outbound assignments from a tax perspective
- Assisting with immigration/visa compliance and related advisory
- Designing a flexible, cost-effective, tax-compliant and easy to administer compensation structure
- Implementing and managing payroll operations and processes
- Providing proactive and innovative methodologies for employee equity incentive schemes
- Assisting in social security compliance and advisory services
- Providing advice on foreign exchange regulation compliance requirements for remittances, overseas investments by foreign nationals, etc.
- Conducting payroll tax and social security diagnostic review for companies.

Detailed scope of our service offerings has been enumerated below:

Expatriate/outbound assignments

- Assistance in drafting global mobility policies including secondments/ assignment arrangements
- Assistance in review of employment contracts/ secondment arrangements from a tax and social security perspective
- Advice on implementation of hypothetical tax and tax equalization policies
- Analysis of taxation of income in the home and host country and advise on the tax impact
- Analysis of exemption and tax credit mechanism available, if any
- Advising and assistance with withholding tax compliances

Social security

- Review of company policy from a social security perspective and suggesting appropriate amendments
- Advise on applicability of Employees' Provident Fund regulations (i.e., one of the most prominent social security regulation in India), depending on the structure of employment, concept of economic employer etc
- Advise on withdrawal mechanism on completion of an assignment/retirement
- Advise and assistance on the various compliance requirements under the social security regime and gap analysis
- Advise on the tax and foreign exchange implications in respect of the contributions made and the withdrawal of funds

Immigration/visa

- Advise on type of visa, visa application, visa extension, etc
- Assistance with endorsement on the passport (e.g. transfer of employment, conversion of visa, etc.)
- Advise and assist in obtaining residency permits
- Assisting in presenting complex immigration issues before the authorities concerned for appropriate resolution
- Assistance in applying for Overseas Citizen of India (OCI) card.

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- Tax return filing of globally mobile employees and high net worth individuals, considering double tax avoidance agreement provisions, reporting global income, assets, etc.
- Litigation support services from tax perspective

- Assistance in applying for a Certificate of Coverage under the Social Security Agreement that India has with various countries
- Assistance in setting-up of Provident Fund Trust and related compliances
- Assistance with migration of PF trust
- Advisory services on the recently enacted labour codes
- Litigation support services, under applicable Indian social security laws.

Employee compensation structuring

- Analysis of the current compensation structure and gap analysis
- Examination of different compensation structuring options available to an organisation
- Provide advice with reference to the documents that need to be maintained for various items of compensation
- Preparation of sample compensation structures at different levels
- Develop a standard manual for payroll policies
- Identification of potential tax, social security, interest and penalty exposure.

Payroll

- Review the existing compensation policy
- Verification of documents in respect of compensation claims
- Evaluation of cost saving opportunities
- Extensive assistance in the payroll process for the company and its employees
- Assistance in preparing and filing withholding tax/e-TDS returns
- Generate payroll reports required by the company and its employees
- Offer personal employee support services that enable resolving employee queries.

ESOP/ Employee incentive plan

- Advise on selection of an appropriate employee equity incentive plan
- Advise on planning and designing an appropriate incentive plan
- Address cross border tax issues
- Assistance with ongoing operations and administration of an incentive plan
- Advise in relation to tax, corporate laws, SEBI requirements, and foreign exchange regulations.

Private client/ High Net worth individuals (HNI) services

- Multi-jurisdictional advice with support of global network
- High end tax and regulatory advisory services
- Advice on consolidation of assets – holding structures
- Foreign exchange advisory services - receipts/ remittances/ investments
- High end tax and regulatory compliance services.
- Relocation related services – residency determination, tax, immigration, regulatory
- NRI related tax and regulatory support services
- Tax Litigation support

Why KPMG in India

We provide focused compliance and advisory services in the field of individual taxation in respect of Indian as well as international employees.

We have a committed team of dedicated and experienced professionals who work across sectors and locations to provide these services.

We provide well-structured approaches for a range of services that include tax advisory, compliance, immigration, social security, foreign exchange regulation, etc.

We maintain confidentiality and data security of clients with adequate internal controls and risk policies.

We and other KPMG member firms provide a range of tax and advisory services to clients based on extensive experience, in Indian and global markets.

We provide standardised service to improve client delivery through talented professionals and technology tools.

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