Payroll administration is becoming more and more complex, and considerable expertise in the areas of tax, social security and employment regulations is necessary in order to deal with it. Local and international requirements need to be taken into consideration. There are challenges here for you as an employer, and a number of possible risks are involved. We can support you in identifying possibilities for optimization and in keeping your risks to the minimum.

KPMG offers a wide range of services relating to payroll administration. In particular, we can make a full review of your payroll accounting with its procedures, or, if required, we can make selective or comprehensive checks of certain areas. Our services focus on three main topics:

1. Payroll compliance

   It is the employer’s responsibility to comply with legal requirements regarding social security as well as taxes. We can support you here.

   **Possible subjects of a review:**
   - Compliance with local and international regulatory requirements
   - Calculation of social security contributions and source tax on salaries
   - Need to consider additional salary components, such as benefits in kind
   - Preparation of the salary certificates
   - Declaration of employee participation rights
   - Secondment of employees
   - Shadow payroll
   - Obtaining tax rulings and correct application of double tax treaties

2. Payroll process

   Well organized payroll procedures ensure an efficient flow of work and may lead to an optimization of costs.

   **Possible subjects of a review:**
   - Organization and processes
   - Standardization of the processes within the group

3. IT infrastructure of the payroll

   A correctly adjusted IT infrastructure is an important factor in saving time and using staff resources efficiently.

   **Possible subjects of a review:**
   - Appropriate software for your needs
   - Data protection and data security

**The benefits of a review**

A review of your payroll administration helps you to identify the main risks and to manage them successfully. It can also point to potential areas for improvement, such as:

- Compliance with legal requirements
- Organization / handling of the payroll administration
• Reducing costs
• Optimizing the processes
• Efficient use of time by the payroll team
• IT infrastructure of the payroll

Multidisciplinary road to success
Our multidisciplinary team consists of experts in tax, social security and payroll accounting as well as lawyers, and is headed by an experienced project manager. These professionals ensure a best practice approach for a payroll review tailored to your needs. Our clients appreciate this holistic approach, and it provides them with real added value to have the payroll administration viewed from various different points of view.

Have you ever considered outsourcing your payroll administration?
We are seeing an increasing demand for external payroll administration services. This is due to the numerous advantages of outsourcing. The benefits include:

• Confidentiality can be maintained, which is an important advantage especially in the area of executive salaries

Why KPMG?
We can assist you in setting up and running the payroll administration efficiently. Where required, we can change the payroll processes so as to suit the needs of your company - from standardized payroll administration (basic reporting) to company-specific analyses and measures.

We offer our clients a partnership with a committed KPMG team which will respond to your company’s needs in an efficient and responsible manner, finding the best approach and providing the best possible quality of services at attractive prices.

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