



Mobile Workforce Health Check

**Know, control and mitigate
your risks**



kpmg.ch/mobileworkforce

Find out where you stand

Payroll obligations

- Do you have proper payroll structures in place for local employees working abroad?
- Are the assignment-related allowances and other employee benefits in kind reported correctly in the salary certificate and appropriately for tax purposes in the relevant country?
- Do you have expense regulations and are expenses being documented correctly?

Permanent establishment

- Do you have employees working abroad from home or on the premises of another group company?
- Do you have employees working abroad at a client site?
- Is your sales force active in countries where you have no legal presence or where you entered into a commissionaire arrangement?

Taxation of individuals

- Do you have foreign employees working in their home country and do you know if they have a tax liability in their home country and as of when?
- Do you know your business traveler population and under what circumstances their travel will trigger a tax liability in a foreign country?
- Are you withholding the correct source taxes for your internationally mobile workforce?

Labor law

- Are you sure your assignment agreements cover all relevant items?
- Do you know and consider mandatory host country labor law provisions?
- Do you harmonize termination rules?



Social security

Do you regularly assess whether employees are affiliated with the right national social insurance system?

Have you applied for an A1 or Certificate of Coverage for your outbound population in a timely manner?

Are you paying double social security contributions in two different countries and is this correct?



Immigration

Do you track the travel schedules of your mobile workforce without gaps?

Do you know when your business travelers need a work permit and what type they need?

Do you comply with mandatory wage and expense requirements?

Protect your employees, business and reputation!

KPMG's Mobile Workforce Health Check is a handy tool to support you in identifying potential gaps in compliance and best practice. The results help you understand the related risks and decide how to control and mitigate them.

Our modular offering

Depending on your specific situation, our Mobile Workforce Health Check will cover some or all of the following areas of compliance:

- Payroll obligations
- Social security
- Permanent establishment
- Taxation of individuals
- Labor law
- Immigration

What we do

We review your internal documentation and interview your key stakeholders, comparing the results against legal requirements and industry standards.

What you get

You receive a sound traffic light report that highlights any gaps identified and provides recommendations on how to close them.

This will help you create the internal awareness needed to protect your employees, business and reputation!

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