

Managing your risks end to end

PwC's business traveller solution

- Global markets continue to demand employee mobility on an unprecedented scale as workforce models continue to evolve – fundamentally transforming the way we work.
- It is crucial that organisations can track and identify business travellers and the risks they create across **employment tax, social security, corporate tax, immigration and EU Posted Workers Directive (PWD)** in **multiple jurisdictions** so they can complete the necessary downstream compliance actions.
- Underpinned by **market leading** data and **technology** solutions, the **PwC business traveller solution** allows businesses to manage their business traveller compliance requirements from end to end.

Digitalisation and analytics are making the movement of employees much more visible and transparent to tax and immigration authorities around the world, increasing the need for organisations to manage their tax and compliance risks...

Cost leakage – Fines, penalties from non-compliance, unnecessary travel costs	Immigration – Does the traveller have the right visa/work permission to undertake activities?	Employment taxes – Filing requirements and administration for the traveller and payroll reporting requirements for the employer	Corporate tax issues – Permanent establishment risk, transfer pricing
Reputational damage – Media/public scrutiny for non-compliance	EU Posted Workers – Traveller may need to register if posted to an EU Member State	Social security – Withholding requirements, do they need to obtain a certificate?	Adverse impact on employee experience – Frequent travel impacting employee productivity, performance and wellbeing

PwC's business traveller framework and technology ensures you can capture the data you need to identify and manage business traveller risk. Support can be provided by PwC to assist with the end to end process, including downstream requirements.



Technology solutions

Option 1: Post travel

- Regular reviews of data (quarterly/bi-annually/annual) with deliverables to include:
 - Interactive dashboard hosted via a secure server
 - Static compliance report with recommended actions based on agreed thresholds
 - Call/meeting to discuss actions and initiate services, where appropriate
 - Periodic reviews to confirm approach is delivering what you need and to discuss enhancements to the data inputs and/or scope of the outputs (e.g. bringing in PE analysis, EU Posted Workers Directive analysis)
- Immigration, Social Security and EU Posted Workers pre-travel requirements managed through country guides for employees, business traveller team to undertake initial assessment of risk, combined with PwC helpline support for complex cases



Option 2: Pre-travel assessment

- Pre-travel assessment of trips using myTrips, part of our myMobility platform, so you can identify risks before they become issues
- Standard version of the tool, optimised from experience with other organisations. Configuration available
- Integrates seamlessly with your travel booking process; flexibility to create a live feed to your travel provider pre-populating data
- Where needed, business traveller completes brief questionnaire and receives advice on immigration, tax, social security and EU Posted Workers requirements
- Data aggregated and presented in corporate reports allowing you to track and manage employment and corporate tax issues, including PE risk
- Supports initiation of downstream compliance with PwC or your chosen provider



Employment tax and social security country guides

Many clients are able to identify business travellers by reviewing their data however are then not able to determine the employment tax, payroll or social security obligations they or their employees might have. We have gathered information across more than 50 locations and have created standardised summary reports containing easy to follow guidance. These include:

- Local insights
- PwC's opinion on the current focus from the local authorities on business travellers
- Payroll reporting and withholding, income tax and social security thresholds
- Further detail on the associated reporting and compliance requirements
- Guidance on whether a recharge of cost or other factors impact the analysis



We are also able to provide supporting guidance including:

- General principles for income tax, corporate tax and social security
- Decision trees and guidance on considerations which allow you to determine whether a particular fact pattern is likely to be a higher or lower risk for income tax filing, social security and permanent establishment risk
- A matrix of the chosen countries providing an 'at a glance' summary of the relevant thresholds and high level guidance on whether there are factor that may alter the analysis
- US State tax matrix – a table setting out each State's tax requirements, including if: tax is due, the state follows the tax treaty and/or federal position, a tax return filing requirement will arise and if there is an income threshold

For an additional fee, the Country Guides can be expanded to include immigration, EU PWD, corporate tax and US state guidance.

myAtlas

myAtlas is a pre-planning immigration tool that aims to provide clients with an understanding of the costs, timings and feasibility of people moves. The benefit of this tool is that these factors are all considered at the outset, allowing businesses to plan more efficiently and make informed business decisions around their mobility strategy.

myAtlas provides 24 hour access to over 60 countries, complete with downloadable guidance and can provide advice on:

- The most viable immigration routes
- Permissible business activities
- Work permit process overview and processing times
- Costings
- Eligibility requirements
- Red Flags
- Business activities



In addition to the above, what other examples of support can be provided?

Developing policy and governance frameworks



Building a business case and articulating this



Support with understanding and determining requirements and positions across the risk areas



Stakeholder communications and meetings



Authority audits and disputes



UK employer reporting requirements (e.g. Appendix 4 and 8)



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