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## A Study into the Current Risks and Opportunities for International Executives and Employers



Title: Taxation of Internationally Mobile Executives

Jurisdictions: More than 20 countries around the world

Author: Mark Abbs

Law firm: Blick Rothenberg



## Subject:

Increased globalisation in recent decades has changed the face of the way in which multinational enterprises conduct their business across the world. As part of this trend the movement of employees across borders has evolved from a pattern of long executive assignments to one of increasingly short term engagements. The increasing number of countries to which employees are being sent creates a complex environment for multinational employers. The diversity of rules and regulations in each jurisdiction leads to significant risk, at a time when the cost of international assignments is under closer scrutiny.

This research is intended to understand how the taxation of internationally mobile executives in selected locations areas actually operates and whether there is a difference between what should happen in theory and what actually happens in practice with income tax, social security, payroll and pensions. The research focuses on the director, executive and employees that work for multinational entities and makes a number of recommendations on changes to global tax policy.

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