



TAX ISSUES ARISING FROM GLOBAL MOBILITY OF INDIVIDUALS

**Regional Outreach Meeting on International Tax Developments
for**

Europe and Central Asia

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INTRODUCTION



Global mobility

Points and issues raised in previous discussions and stakeholder events

attracting talent
opportunity
growth
demographics
migration

Expat,
other regimes
brain drain

CIT nexus
Home office PE
safe harbours
Transfer pricing
significant functions

employment income
frontier workers
one-stop-shop
social security, pensions



Global Mobility – IF approach

**Study and scope the work
(Phase 1)**

**Develop and agree
workplan going forward
and deliver on that plan
(Phase 2)**

**Phase 3: implementation of
any developed solutions
(Phase 3)**



Phase 1: Gathering the Evidence



- Working parties
- Regional touch points
- IF and SGIF
- Regional consultations



- Over 60 written inputs, more than 600 pages
- Over 650 registrations and 38 speakers



WHAT HAVE WE IDENTIFIED



Categories of Global Mobility of Workers

Short-term remote cross-border work



- Business travel
- Remote work while visiting family or around holidays

Permanent or long-term cross-border work



- Frontier workers
- Permanent or long-term remote workers

Expatriates



- Relocation, secondment or posting

Digital nomads, regimes



- Self-employed and frequently mobile
- Special regimes for inbound workers



Data, Drivers and Opportunities

Data

- New and prominent feature of the working landscape
- Increase in all fact patterns
- Prevalent in all regions

Drivers

- Technology
- Covid
- Employee demand
- Access to talent
- Changed business models
- Demographic change

Opportunities

- Productivity and growth
- Tax base
- Access to employment and dealing with brain drain



What tax questions arise in the context of global mobility?

Corporate Income Tax

- **Residence:** Presence of senior executives or management employees could affect the residence of the enterprise
- **Permanent establishment:** Employees teleworking in one or more foreign jurisdictions could lead to the creation of a permanent establishment
- **Profit attribution** if a PE is created by employees abroad
- **Transfer pricing:** e.g. inter-company arrangements between associated enterprises for employees whose activities benefit other enterprises across jurisdictions
- **Compliance and tax administration:** what administrative burdens arise? What tax certainty and simplification measures could assist?



What tax questions arise in the context of global mobility?

Personal Income Tax

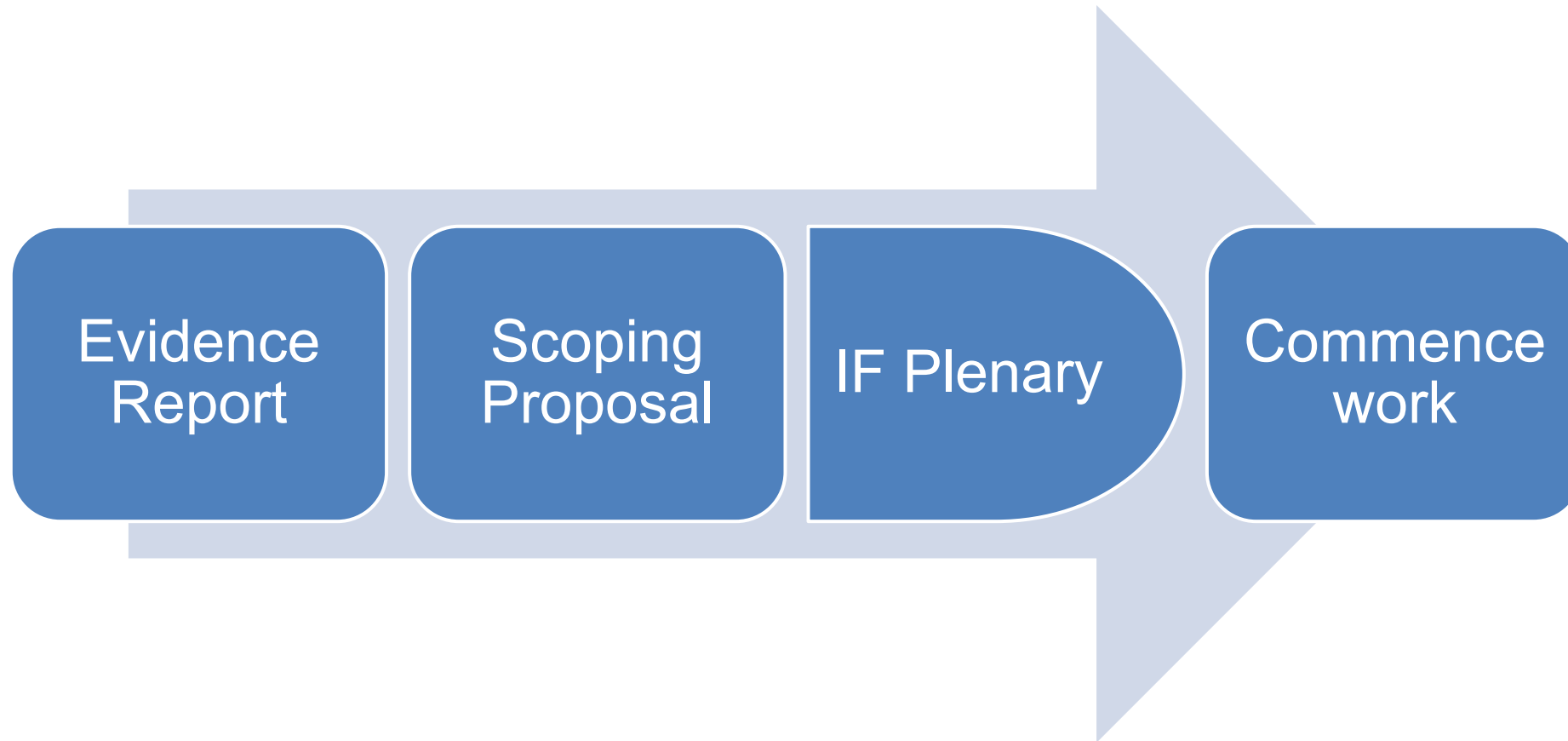
- **Residence:** Presence of an individual in more than one jurisdiction may result in dual tax residence
- **No tax residence:** Presence of an individual in multiple jurisdictions may result in no tax residence
- **Taxation of employment income:** More than one jurisdiction may seek to tax employment income, where an employee:
 - lives in one place and works abroad
 - works for a foreign employer and physically visits the employer on occasion
- **Regimes:** Implications of regimes to attract mobile workers (e.g. digital nomads)
- **Compliance and tax administration:** what administrative burdens arise? What tax certainty and simplification measures could assist?



NEXT STEPS



Next steps





DISCUSSION



Discussion questions

- Have you had audit or dispute cases involving globally mobile workers
 - E.g. permanent establishment, transfer pricing, corporate residence, individual residence, taxation of employment income or directors' fees or stock-based compensation, or relief of double taxation)?
- Were there issues that were particularly challenging, ambiguous, burdensome, or where you felt the rules did not support your tax base?
- Have you had challenges in reviewing documentation of companies, or accessing information, about globally mobile individuals? Do you have data points you wish you had greater access to?