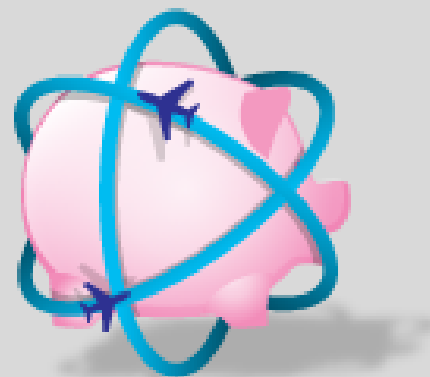

Contractor Taxation Managed Services

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Introduction

Contractor Taxation Managed Services operates as a strategic Global Mobility offering, which can be plugged into an organization to deliver compliant, cost effective results. This solution is aimed at helping organisations extend into new markets and rapidly deploy expatriate resources.

Key drivers for Managed Service Solutions are:

- *Increased compliance coverage*
- *Reduced administration cost*
- *Increased ability to adapt to change*
- *Reduced complexity of vendor management*
- *Standardisation of services and reporting*

Managing expatriate resources involves a steady supply of administrative encumbrances; many of these burdens, such as tax regulations, frequently change. Consequently, a company must devote resources toward resolving complex administrative issues, *as well as* staying abreast with how these administrative duties might change.

Even in the largest corporations, it's unrealistic to expect in-house resources to perform all of these functions. In order to get the highest business value from their international assignments, companies should give internal resources the necessary support to run best of breed mobility programs. As such, companies need to separate strategic, commercially sensitive functions from those that can be outsourced to a specialist provider.

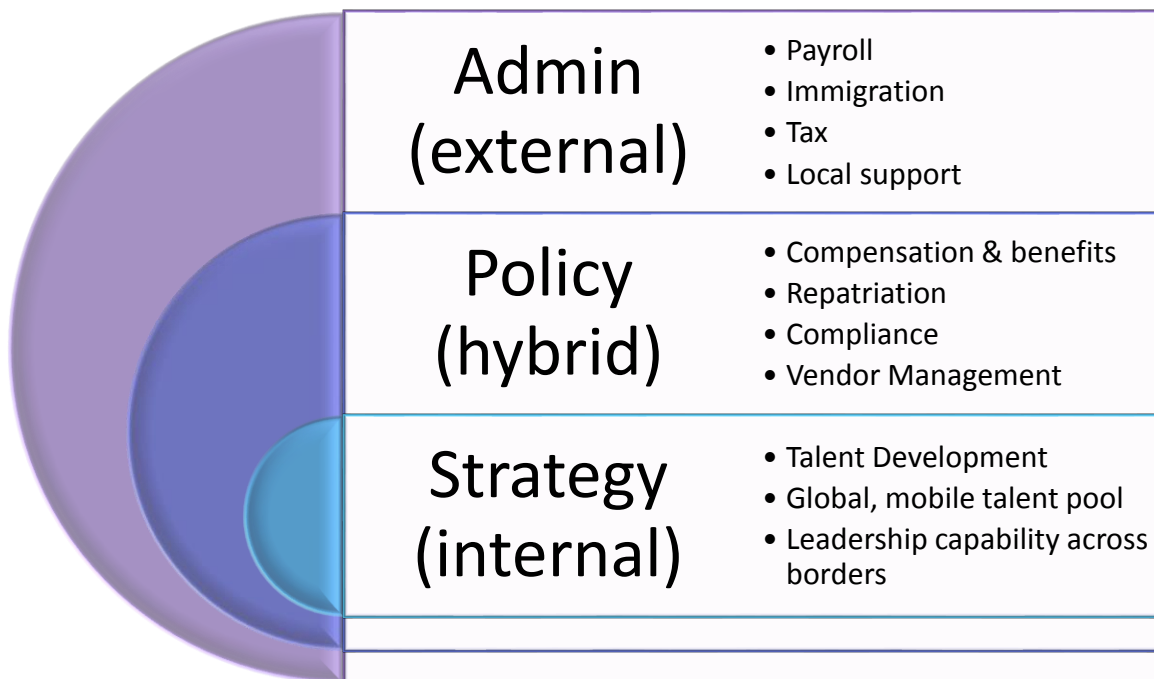


Figure 1 : Strategic value of Global Mobility functions





Outsourcing convoluted, protean administration yields serious, competitive benefits for Global Mobility programs. It allows them to focus on high value strategic objectives, such as establishing a global talent pool and building management ability across cultural and geographic barriers. These programs can drive talent development and retention, support strategic business opportunities, and provide a training ground for the next generation of leadership.

By utilising a series of flexible components, Contractor Taxation provides a platform for empowering future business changes and initiatives.

Role of Managed Services

Specialist local providers can deliver the in-country operational requirements of an effective global mobility program. They accomplish this by providing:

- subject matter expertise in their function (either by locality or service)
- compliance with local immigration, tax, and employment regulations
- awareness and response to local regulatory changes

Savvy organisations use managed services to provide the base of an effective global mobility program. By outsourcing the employment function corporations free themselves from the burden of administration and compliance with employment, immigration and taxation regulations with expatriate assignments.

Contractor Taxation Services

Contractor Taxation Ltd specialises in the core administrative elements of moving employees internationally.

Our managed services solutions consist of packaged components from select local service providers within taxation and payment, immigration permissions and local employment. We deliver legal and regulatory compliance, operational excellence, and consistent levels of service.

The outsourced local employment of your international assignees is the core of our managed service offering. This involves an in-country partner

- obtaining the necessary immigration permissions,
- taking the employee onto their local payroll,
- processing their local tax and social security contributions
- performing all local statutory compliance,
- reporting.

How it works

Contractor Taxation has standardized templates for onboarding assignees across countries. We can embed these within your existing relocation workflows and project manage each individual





assignment, acting as a hub to gather information from the local providers. Then, we aggregate it into consistent formats, providing cost-tracking and visibility across programs.

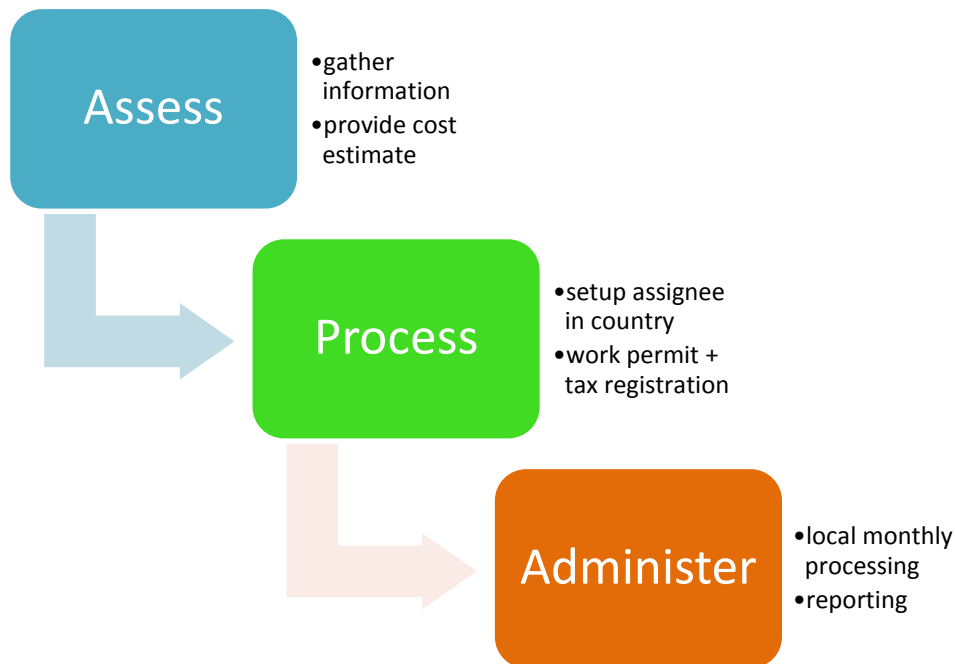


Figure 2 : Embedded workflows

For each location, there is an assessment and onboarding process to familiarize all parties with client, provider, and assignee requirements. This process sets assignment goals and related metrics. In this way, we ensure that the proposed services meet the business case for the location.

Core Service Components

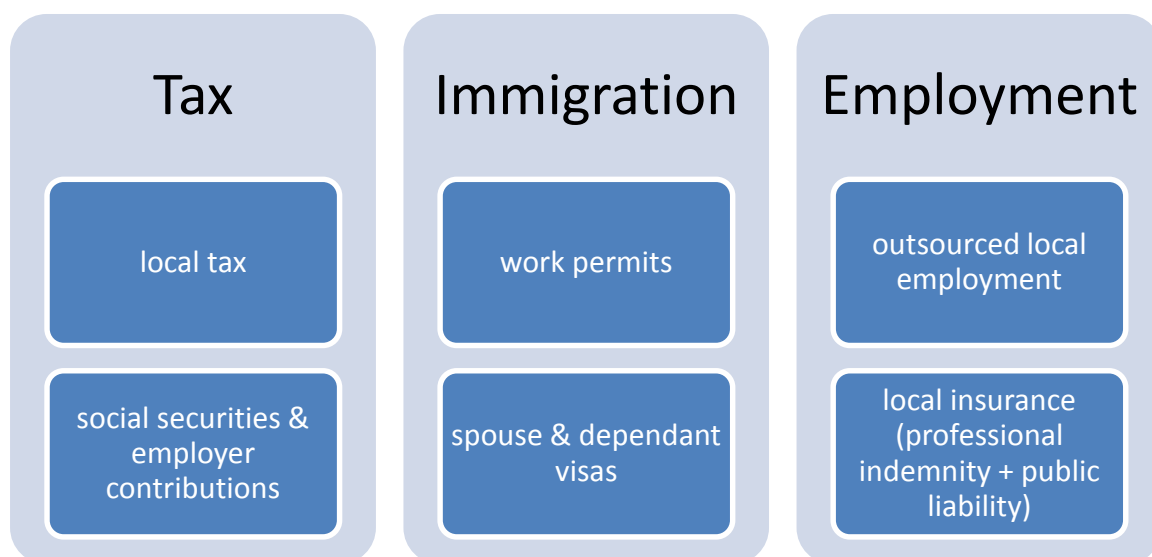


Figure 1 : Core Managed Service Components





Additional Managed Service Components

The following table is a full list of the services available through Contractor Taxation. Note that services vary by countries, please check with us for a particular requirement.

Service	Notes
<u>Tax</u>	
Local tax registration	
Local tax calculation	
Local tax payment	
Social contribution calculation	
Social contribution payment	
Employer contribution calculation	
Employer contribution payment	
Dual tax agreements	
Tax minimization	
Expat benefit processing	
Expense processing	
Salary packaging	
Contracts	
<u>Immigration</u>	
Work Permits	
Residency Permits	
Registration with local / regional authorities	
Accompanying Spouse and Dependent visas	
Settlement	
Contracts	
Immigration advice / consulting	
<u>Employment</u>	
Compensation and benefits	
Repatriation advice	
Local support	
Search and selection	
Training and Development	
Local employment terms and conditions	
<u>Relocation</u>	
Physical relocation	
Integration / cultural assimilation	
Health care coverage	
Family assistance / counseling	

Countries we cover

Below is a summary of the core services we can provide on a country by country basis. These are regularly updated so if you have a requirement for a country that's not on our list it's always worth getting in touch with us to see if we can help.





Country	Business Visas (BV) and Letters of Invitation (LOI)	Work Permits and Residence Permits	Local Payroll	Tax Returns
Algeria	YES	YES	YES	YES
Armenia	NO	NO	YES	YES
Angola	YES	YES	YES	YES
Argentina	YES	YES	YES	YES
Australia	NO	YES	YES	YES
Austria	NO	YES	YES	YES
Azerbaijan	YES	YES	YES	YES
Bahrain	NO	YES	YES	YES
Bangladesh	NO	NO	YES	YES
Belarus	NO	NO	NO	NO
Belgium	NO	YES	YES	YES
Bosnia & Herzegovina	NO	NO	NO	NO
Brazil	YES	YES	YES	YES
Brunei	YES	YES	YES	YES
Bulgaria	NO	NO	YES	YES
Cambodia	NO	YES	YES	YES
Cameroon	YES	YES	YES	YES
Canada	YES	YES	YES	YES
Chad	NO	NO	YES	NO
Chile	NO	YES	YES	YES
China	YES	YES	YES	YES
Columbia	YES	YES	YES	YES
Congo	NO	YES	YES	YES





Country	Business Visas (BV) and Letters of Invitation (LOI)	Work Permits and Residence Permits	Local Payroll	Tax Returns
Cyprus	NO	NO	YES	YES
Czech Republic	NO	NO	YES	YES
Democratic Republic of Congo (DRC)	YES	YES	YES	YES
Denmark	NO	YES	YES	YES
Dominican Republic	NO	NO	YES	YES
Ecuador	NO	NO	YES	YES
Egypt	NO	NO	YES	YES
Equatorial Guinea	NO	NO	YES	YES
Ethiopia	YES	YES	YES	YES
Finland	NO	YES	YES	YES
France	NO	YES	YES	YES
Gabon	YES	YES	YES	YES
Germany	NO	YES	YES	YES
Ghana	YES	YES	YES	YES
Greece	NO	NO	YES	YES
Guatemala	NO	NO	YES	YES
Guernsey	NO	NO	YES	YES
Hong Kong	YES	YES	YES	YES
Hungary	NO	NO	YES	YES
India	YES	YES	YES	YES
Indonesia	YES	YES	YES	YES
Iran	NO	NO	NO	NO





Country	Business Visas (BV) and Letters of Invitation (LOI)	Work Permits and Residence Permits	Local Payroll	Tax Returns
Iraq	YES	YES	YES	YES
Ireland	NO	YES	YES	YES
Israel	YES	YES	YES	YES
Italy	NO	YES	YES	YES
Ivory Coast	YES	YES	YES	YES
Jamaica	NO	NO	YES	YES
Japan	YES	YES	YES	YES
Jordan	YES	YES	YES	YES
Kenya	YES	YES	YES	YES
Korea	YES	NO	YES	YES
Kuwait	YES	YES	YES	YES
Laos	YES	YES	YES	YES
Latvia	NO	NO	YES	YES
Libya	YES	YES	YES	YES
Lithuania	NO	NO	YES	YES
Luxembourg	NO	YES	YES	YES
Madagascar	NO	NO	YES	YES
Malawi	NO	NO	YES	YES
Malaysia	YES	YES	YES	YES
Malta	NO	NO	YES	YES
Mauritania	YES	YES	YES	YES
Mauritius	YES	YES	YES	YES
Mexico	YES	YES	YES	YES





Country	Business Visas (BV) and Letters of Invitation (LOI)	Work Permits and Residence Permits	Local Payroll	Tax Returns
Morocco	YES	YES	YES	YES
Mongolia	YES	YES	YES	YES
Mozambique	YES	YES	YES	YES
Myanmar	YES	YES	YES	YES
Namibia	YES	YES	YES	YES
Netherlands	YES	YES	YES	YES
New Zealand	YES	YES	YES	YES
Nigeria	YES	YES	NO	YES
Norway	NO	YES	NO	YES
Oman	YES	YES	YES	YES
Pakistan	NO	YES	YES	YES
Papua New Guinea	YES	YES	YES	YES
Paraguay	NO	NO	NO	YES
Peru	NO	NO	NO	YES
Philippines	YES	YES	YES	YES
Poland	NO	NO	YES	YES
Portugal	NO	NO	YES	YES
Qatar	YES	YES	YES	YES
Romania	NO	NO	YES	YES
Russia	YES	YES	YES	YES
Rwanda	NO	NO	NO	YES
Saudi Arabia	YES	YES	YES	YES
Singapore	YES	YES	YES	YES





Country	Business Visas (BV) and Letters of Invitation (LOI)	Work Permits and Residence Permits	Local Payroll	Tax Returns
Slovakia	NO	NO	YES	YES
Slovenia	NO	NO	YES	YES
South Africa	YES	YES	YES	YES
South Korea	YES	YES	YES	YES
Spain	NO	NO	YES	YES
Sri Lanka	NO	NO	YES	YES
Sudan	NO	NO	NO	YES
Sweden	YES	YES	YES	YES
Switzerland	NO	NO	YES	YES
Taiwan	YES	YES	YES	YES
Tanzania	YES	YES	YES	YES
Thailand	YES	YES	YES	YES
Togo	YES	YES	YES	YES
Trinidad & Tobago	NO	NO	YES	YES
Tunisia	YES	YES	YES	YES
Turkey	NO	NO	YES	YES
UAE	YES	YES	YES	YES
Uganda	YES	YES	YES	YES
UK	NO	YES	YES	YES
Ukraine	NO	NO	YES	YES
USA	YES	YES	YES	YES
Uzbekistan	YES	YES	YES	YES
Venezuela	YES	YES	YES	YES





Country	Business Visas (BV) and Letters of Invitation (LOI)	Work Permits and Residence Permits	Local Payroll	Tax Returns
Vietnam	YES	YES	YES	YES
Zambia	YES	YES	YES	YES
Zimbabwe	YES	YES	YES	YES

