

## Tax Assistance for Expatriates: Before and After the Assignment

Participants to ORC Worldwide's *2008 Global Tax Policy Survey* reported the following practices with regards to tax preparation and advice for expatriates before the assignment and upon repatriation.

*Does your company provide a pre-assignment tax briefing to familiarize expatriates with the company's tax policy, such as home-country and foreign taxation, filing obligations, and tax return preparation procedures?*

Response	Canada	France	Germany	Switzerland	UK	US
Yes, conducted in-house	6.7%	3.0%	8.8%	5.0%	2.0%	5.8%
Yes, conducted by outside tax preparer/consultant	75.6	75.8	76.5	75.0	76.0	79.1
Yes, conducted by both internal and external sources	15.6	9.1	8.8	15.0	14.0	21.6
No	4.4	12.1	5.9	5.0	8.0	0.7

*For how long does your company provide tax preparation assistance after repatriation?*

Response	Canada	France	Germany	Switzerland	UK	US
Assistance ends during the year of repatriation	20.0%	9.1%	29.4%	10.0%	10.2%	8.7%
One additional year of assistance after repatriation	17.8	30.3	17.6	10.0	16.3	18.8
More than one additional year of assistance	0.0	0.0	0.0	5.0	0.0	2.9
As needed after repatriation	46.7	39.4	44.1	55.0	59.2	59.4
Other *	8.9	9.1	5.9	5.0	8.2	8.7
Does not provide assistance after repatriation	6.7	12.1	2.9	5.0	6.1	1.4

\*Other responses included:

- As long as there is a benefit to the company
- Until there is no longer any dual-country company income and/or foreign credits due to the company

- For the year if assignment-related compensation is paid out in the said year
- Tax year of repatriation in both home and host, plus one year to cover incentives paid for prior year

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