



Staying at the head of the class

Social security and posted worker compliance for globally mobile higher education professionals



In today's dynamic global economy, more and more higher education professionals—professors, researchers, and educators—are seizing opportunities to broaden their horizons by taking on roles beyond their home countries. While these opportunities are exciting, they present all the complexities of any mobility journey, as well as several unique challenges associated with the academic profession.

Among the considerations that university administrators should take into account are your organization's requirements and obligations with respect to social security, labor law, and requirements for registration of staff posted to Europe.

Many administrators have taken the position that such scholars, educators, and researchers are assuming these duties on their own without further obligation from the institution for which they ordinarily work. This position can lead to a deleterious effect on social security coverage and retirement income for your employees and their families, as well as undue tax burdens. Further, it can run afoul of the Posted Worker Directive notification and labor law requirements that apply to persons sent to work in the European Economic Area and Switzerland.

KPMG can assist you in navigating and mastering these complexities, thus avoiding costly pitfalls, such as fines, loss of income, loss of work privileges, and even criminal liability. Our professionals have decades of experience in the field of social security and European posted worker compliance and are committed to ensuring you and your mobile staff are protected throughout their working careers and into retirement.

Our dedicated and professional staff is ready to guide you on these and other topics, including:

- Social security and certificate of coverage compliance to ensure continuity of coverage;
- Guidance on posted worker directive notifications, including applicable milestones and time limits;
- Local labor law requirements to ensure equal pay and other terms and conditions of employment; and
- Other special provisions to ensure minimal tax burden and optimal retirement income for your employees.

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