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Navigating Global Mobility and the Supply Chain in a Dynamic Tax Environment

Transforming tax.
Redefining connections.

2025 US Cross-Border Tax Summit

Notices

The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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Agenda

01	• A Shifting Policy and Regulatory Landscape
02	• Business Implications
03	• Deeper Dive: Supply Chain and Transfer Pricing
04	• Implications for a Global Workforce
05	• Mitigation Strategies: Risks and Opportunities
06	• Questions & Answers

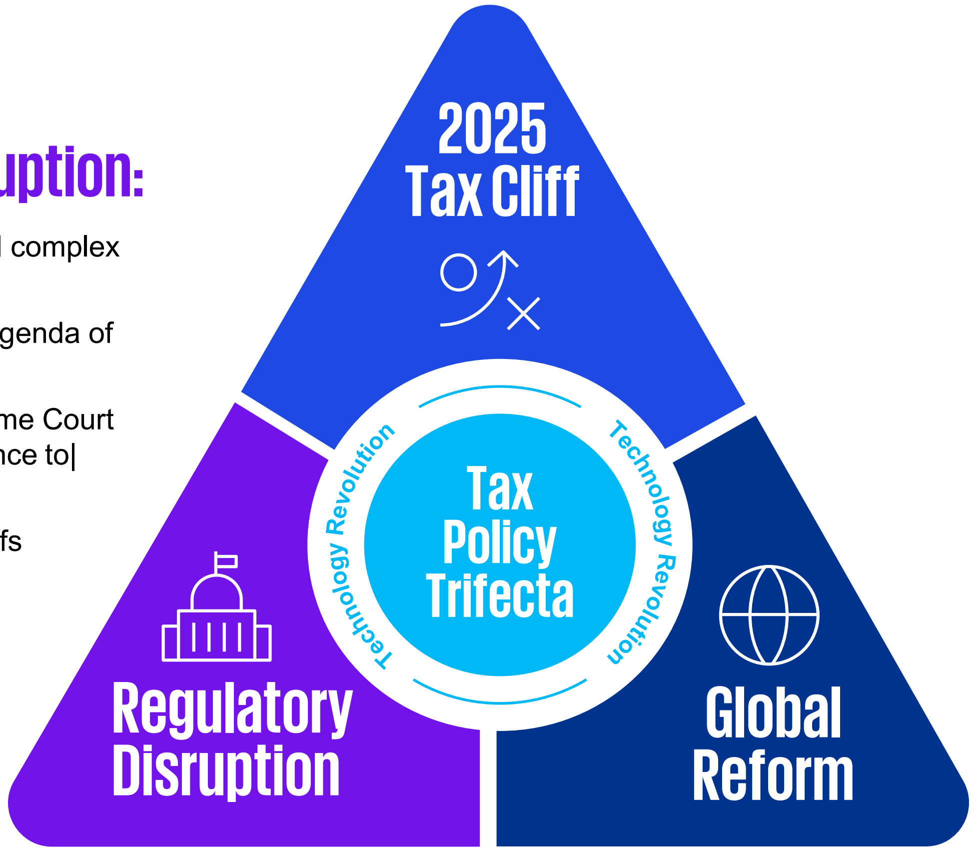
01

A Shifting Policy and Regulatory Landscape

Tax Policy Trifecta

Regulatory Disruption:

- Constantly evolving and complex regulatory landscape
- Aggressive regulatory agenda of the new administration
- *Loper Bright,* the Supreme Court decision limiting deference to| agency regulations
- New and increased tariffs



2025 Tax Cliff and Potential for New Tax Cuts:

- Republican priority to extend the tax policy reflected in the TCJA, which would cost over $4T over 10 years
- Potential for new tax cuts, including those promised on the campaign trail could add another $1T+
- Raises the possibility that Congress will look to raise revenue from large corporates to partially offset the cost

Global Reform:

- Ongoing implementation of the global minimum tax (Pillar Two)
- Other global developments, such as failing to reach a deal on DSTs/Pillar One and ongoing efforts at the UN to expand source-based taxing rights
- US retaliatory measures aimed at Pillar Two adoption in other jurisdictions
- OECD Workstream on Global Mobility: Planned updates to OECD Model Tax Convention Commentary to include clarifications on “home office PE”

Select Executive Orders (as of April 2025)

January 20, 2025

America First Trade Policy

- Investigations into trade deficits, unfair trade practices, and potential tariffs/retaliatory measures.
- Review of economic and trade relations with China and consideration of potential additional tariff modifications.

February 21, 2025

America First Investment Policy

- Encourage and expedite investments from allies and partners, while restricting investments from foreign adversaries, particularly the People's Republic of China (PRC).

February 21, 2025

Defending American Companies

- Measures to counter discriminatory taxes and regulations imposed by foreign government.

March 31, 2025

Investment Accelerator Initiative

- Facilitating and accelerating investments above $1 billion in the United States by streamlining regulatory processes and reducing barriers for both domestic and foreign investors.

April 2, 2025

National Emergency Declaration

- Address large and persistent trade deficits by imposing higher tariffs to strengthen the international economic position of the US.

The Current Landscape

Stacking rules effective May 16, 2025, retroactive to March 4, 2025 (refunds available), except (*) was only prospectively effectively since April 5, 2025.

Country Based Tariffs

All Countries

Reciprocal IEEPA 10%

Except MX/CA & USMCA goods;
(All) foreign content if ≥ 20% US content;
Country specific rates paused;
Annex II products excluded

Does <u>Not</u> Stack on:

- Section 232 (steel & alum.) (*)
- Section 232 (auto & parts) (*)

Canada

Border IEEPA 25%
10% on energy & potash
Except USMCA goods

<u>Not</u> subject to:

- Section 232 (steel & alum.)

Mexico

Border IEEPA 25%
10% on potash
Except USMCA goods

<u>Not</u> subject to:

- Section 232 (steel & alum.)

China

Fentanyl IEEPA 20%
Reciprocal IEEPA 10%*
Sec. 301 25%

De minimis benefit withdrawn
***Reciprocal: Annex II products excluded;**
only foreign content if ≥ 20% US content;
country specific 90-day pause

***Does <u>Not</u> Stack on:**

- Section 232 (steel & alum.) (*)
- Section 232 (auto & parts) (*)

The Current Landscape

Stacking rules effective May 16, 2025, retroactive to March 4, 2025 (refunds available), except (*) was only prospectively effectively since April 5, 2025.

Industry Based Tariffs

IN EFFECT

Sec. 232
Aluminium
25%

Not subject to:
- Reciprocal IEEPA (*)

IN EFFECT

Sec. 232
Steel
25%

Not subject to:
- Reciprocal IEEPA (*)

IN EFFECT

Sec. 232
Autos
(passenger & light trucks)
25%
Except USMCA US Content

Not subject to:
- Border IEEPA (CA & MX)
- Section 232 (steel & alum.)
- Reciprocal IEEPA (*)

IN EFFECT

Sec. 232
Auto Parts
25%*
Except USMCA US Content
***Import adjustment offset available**

Not subject to:
- Border IEEPA (CA & MX)
- Section 232 (steel & alum.)
- Reciprocal IEEPA (*)

AUTHORIZED:
April 2nd, 2025

IEEPA
Venezuela Oil
25%
All imports from a country that imports VE oil directly or indirectly

Looking ahead

Industry Based Tariffs (Section 232)

INVESTIGATION INITIATED	Pharmaceuticals
INVESTIGATION INITIATED	Semiconductors
INVESTIGATION INITIATED	Copper
INVESTIGATION INITIATED	Lumber
INVESTIGATION INITIATED	Critical Minerals
INVESTIGATION INITIATED	Medium-duty / Heavy-duty Trucks
INVESTIGATION INITIATED	Commercial Aircraft, Engines, and Parts

Country Specific Reciprocal Tariff Rates

On April 2, 2025, Donald Trump announced the implementation of reciprocal tariffs to take effect on April 5th, 2025, with a standard rate of 10% unless a specific rate is designated for a country, with those tariffs effective April 9th. As of April 10, 2025, country-specific reciprocal tariffs were paused for 90 days, and a uniform tariff rate of 10% applied to all countries. **The country-specific rate for China has been paused for a 90-day period beginning May 14 and the uniform tariff rate will apply.**

PAUSED

Country	Reciprocal Tariff
Algeria	30%
Angola	32%
Bangladesh	37%
Bosnia and Herzegovina	35%
Botswana	37%
Brunei	24%
Cambodia	49%
Cameroon	11%
Chad	13%
China, including Hong Kong and Macau	84%
Côte d`Ivoire	21%
Democratic Republic of the Congo	11%
Equatorial Guinea	13%
European Union	20%
Falkland Islands	41%
Fiji	32%
Guyana	38%
India	26%
Indonesia	32%

Country	Reciprocal Tariff
Iraq	39%
Israel	[illegible]7%
Japan	24%
Jordan	[illegible]
Kazakhstan	27%
Laos	48%
Lesotho	[illegible]0%
Libya	31%
[illegible]chtenste[illegible]	37%
M[illegible]ascar	47%
M[illegible]	17%
Malaysia	24%
Mauritius	40%
Moldova	31%
Mozambique	16%
Myanmar (Burma)	44%
Namibia	21%
Nauru	30%
Nicaragua	18%

Country	Reciprocal Tariff
[illegible]	14%
[illegible]orth Mac[illegible]nia	33%
[illegible]rway	15%
[illegible]istan	29%
P[illegible]	17%
Serbia	37%
South Africa	30%
South Korea	25%
Sri Lanka	44%
Switzerland	31%
Syria	41%
Taiwan	32%
Thailand	36%
Tunisia	28%
Vanuatu	22%
Venezuela	15%
Vietnam	46%
Zambia	17%
Zimbabwe	18%

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Retaliatory Tariffs

China

10% all products

- **By May 14th China will suspend its 125% tariff on all American products for a 90-day period, leaving the retaliatory tariff rate at 10%.**
- **China is expected to take the appropriate steps to suspend or remove non-tariff retaliatory measures.**

Canada

25% certain products

- **List 1 Products:** Beginning March 4, Canada implemented 25% tariffs on $30 billion dollars of American goods covered in "List 1".*
- **Steel and Aluminum Products:** Beginning March 13, 2025, Canada implemented a 25% duty on $29.8 billion worth of U.S. steel and aluminum and other products of base metal.
- **Automobiles:** Beginning April 9, Canada implemented a 25% tariff on non-CUSMA compliant U.S. made vehicles and on the non-Canadian and non-Mexican content of CUSMA-compliant U.S. made vehicles
- **List 2 Products (Proposed):** Canada prepared a second list of retaliatory tariffs, "List 2," targeting $125 billion worth of American goods*. These tariffs were expected to take effect on April 2nd after a 21-day public comment period.

Mexico

No Action

- The Mexican government indicated that it would issue retaliatory tariffs and has yet to specify product details for goods subject to the impending tariffs.

European Union

Paused for 90 days (July 9)

- The EU paused retaliation for U.S. automobiles, steel, and aluminum tariffs for 90 days. Prior to this announcement, the EU had plans to implement the below retaliatory tariffs on U.S. goods.
- **Paused:** Reimpose retaliatory tariffs that were suspended in 2018 and 2020 that target $8 billion of US goods including whiskey, cereals, steel and aluminum products, and motorbikes and range from 10% to 50%.
- **Paused:** Impose additional retaliatory tariffs on $18 billion worth of U.S. goods including steel and aluminum products, textiles, leather goods, home appliances, house tools, plastics, wood products, and agriculture products.

*List 1 targets agricultural products, apparel and footwear, industrial manufacturing goods and automotive components.
**List 2 targets impact passenger vehicles, trucks and buses, steel and aluminum products, certain fruits and vegetables, aerospace products, and beef, pork, and dairy products.

02

Beyond Tariffs: Business implications

Beyond Tariffs: Tax, Transfer Pricing and Supply Chain considerations

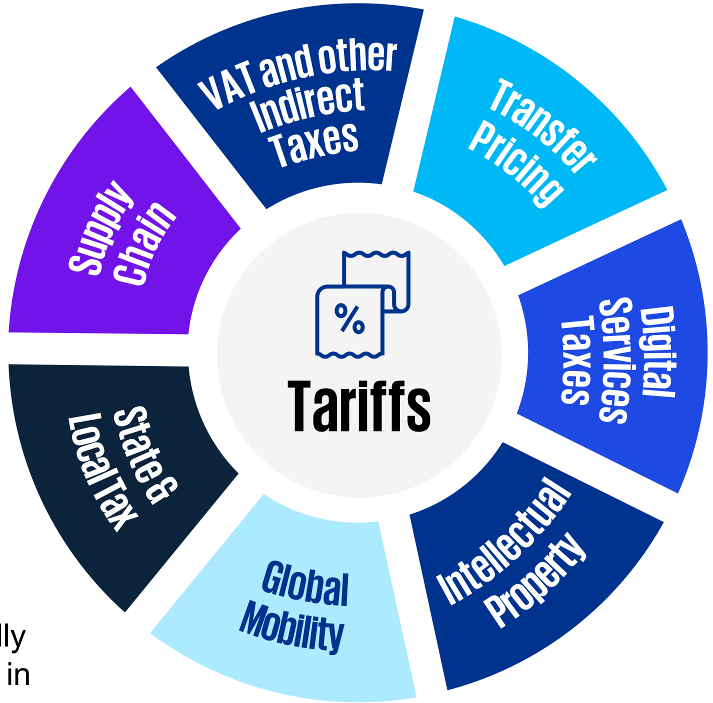
Trade and tariffs are pivotal in navigating complex tax, indirect tax and supply chain landscapes.

VAT and GST: Retaliatory tariffs can affect the application of VAT and GST by altering the cost structure of imported goods, necessitating adjustments in tax calculations and compliance strategies for businesses.

Supply Chain: Considerations include assessing potential cost increases, evaluating alternative sourcing options, and ensuring compliance with new trade regulations to minimize disruptions and maintain efficiency.

State and Local Tax: Considerations involve evaluating the impact on sales tax obligations, potential changes in tax incentives for businesses, and the overall effect on local economic activity and revenue generation.

Global Mobility: Considerations include strategically managing talent deployment to optimize operations in response to tariff changes and ensuring compliance with immigration and employment laws, evaluating the financial and tax implications of relocating employees.



Transfer Pricing: Considerations include ensuring that intercompany pricing strategies align with arm's length principles to avoid double taxation and compliance issues, while also managing the increased costs associated with cross-border transactions. Evaluate valuation methodologies and unbundling.

Digital Services Taxes: Digital services taxes can impact tariffs by potentially escalating trade tensions, as countries may respond to such taxes with retaliatory tariffs, affecting international trade relationships and increasing the overall cost of cross-border digital and physical goods and services.

Intellectual Property: Additional tariffs on important products can result in companies examining the location of intellectual property rights. If royalty payments are included in dutiable value, they could be subject to higher tariffs.

03

Deep Dive: Supply Chain and Transfer Pricing

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Using Transfer Pricing to Mitigate Tariffs

01

Revise allocation of profit

Restructure functions, assets and risks of a US distributor to justify a higher profit allocation, which requires the cost of purchases to be reduced lowering customs duty.

02

Separate goods and services

Customs duties typically apply to goods not services, so separating out payment for services from the price of a goods can reduce customs duty.

03

Prepayment for goods

Prepay for goods. Prepayment may support a lower purchase price (due to the time value of money). This would lower customs duty.

04

First point of sale structuring

To benefit from first point of sale it may be necessary to insert additional entities into an existing group structure.

Impact on people

- Transfer pricing-based mitigation strategies are not intended to require significant restructuring.
- Some limited movement in people may be required, e.g., to establish eligibility for first point of sale.

Transfer Pricing Implications of Movement of People

01 Senior Executives Leave US

Senior staff wants to relocate from US / return home. Does this person's relocation impact a group's transfer pricing model?

02 Senior Executives Seconded to the US

Senior staff move to the US to support the US business. How are the costs of the secondment allocated and how is the foreign employer remunerated?

03 Movement of staff outside the US

Restructuring and the associated movement of people outside the US raises similar questions / concerns about their transfer pricing implications.

04 Profit Split based on Headcount / Payroll

Transfer pricing policy may be directly connected to headcount / payroll, and hence moving people may impact the allocation of profit.

04

Global Mobility: Navigating Disruption

OECD Workstream on Global Mobility

Planned Updates to OECD Model Tax Convention Commentary: Home Office PE

OECD Inclusive Framework (IF) identified global mobility as a key area for future work during its 17th Plenary in April 2025.

Current Workstreams

- **Home Office PE:** Modernize and expand Commentary to address common remote work scenarios.
- **Coordination:** Working Party 1 (Tax Treaties) and Working Party 6 (Transfer Pricing) are collaborating on this initiative.

Timeline

- Finalize updates by June 2025 for inclusion in the 2025 Commentary.

Future workstreams may address issues related to "preparatory and auxiliary" exclusions and "habitually" in dependent agent PEs, administrative solutions for global mobility issues arising in relation to employment income.

Retaliatory Measures: Impact on Mobility

America First Trade Policy

- Directs reporting on various trade measures
- Directs Treasury to investigate section 891 discriminatory or extraterritorial taxes

OECD Global Tax Deal

- Rejects U.S. commitments related to the "OECD Global Tax Deal" unless enacted by Congress
- Directs Treasury with USTR:
  - To investigate whether any foreign countries are not in compliance with any U.S. tax treaty, impose extraterritorial taxes disproportionately impacting U.S. companies
  - Deliver findings and recommended protective actions within 60 days (March 21)
    - Report not made public

America First Investment Policy

- Identifies China as a foreign adversary
- States intention to review whether to suspend or terminate the income tax treaty between the United States and China

Defending American Companies and Innovators From Overseas Extortion and Unfair Fines and Penalties

- USTR directed to investigate DSTs in Canada, Spain, France, Austria, Italy, UK & Turkey
- Treasury Sec. to determine if section 891 actionable, include findings in March 21 report

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Potential Impact of Section 891 on Mobility Function

	Base Compensation
Salary	350,000
Bonus (Related to Prior Year)	350,000
Stock Options	350,000
Total Base Compensation	**1,050,000**

	Allowances
Gross Housing	250,000
Education Allowance	50,000
Tax Services Provided	2,000
Total Allowances	**302,000**

	Current Law	Section 891 Invoked	Assignment Cost Increase
Tax Costs:			
Actual Tax Liabilities			
United Kingdom Social Security	33,806	144,841	+111,035
United States National Tax	491,970	5,092,236	+4,600,266
New York Tax	165,903	1,006,355	+840,452
Total Actual Tax Liabilities	**691,679**	**6,243,432**	**+5,551,753**
Less Hypothetical Tax			
United Kingdom National Tax	(455,288)	(455,288)	-
United Kingdom Social Security	(23,508)	(23,508)	-
Total Hypothetical Tax	**(478,795)**	**(478,795)**	**-**
Employer Tax			
Employer's Soc Sec – UK	214,387	980,529	+766,142
Total Employer Tax	**214,387**	**980,529**	**+766,142**
Tax Cost to Company	**427,271**	**6,745,166**	**+6,317,895**
Total Costs to Company	**1,779,271**	**8,097,166**	**+6,317,895**

Section 899: Enforcement of Remedies Against Unfair Foreign Taxes

Provides a means for the U.S. to retaliate against applicable persons of discriminatory foreign countries that impose <u>unfair foreign taxes</u> on U.S. persons or certain foreign subsidiaries of U.S. persons.

Per se unfair foreign taxes

- UTPRs
- DSTs
- DPTs

Extraterritorial Taxes

- Taxes *imposed by* a foreign country on a corporation or its trade or business based upon the income or profits of any person connected to the corporation through a direct or indirect chain of ownership
- Treasury has authority to expand or make exceptions to extraterritorial or discriminatory taxes

Discriminatory taxes

Taxes imposed on

1. Income that would not be considered from sourced or effectively connected to a trade or business in the taxing foreign country under the Code;
2. A base other than net income;
3. That apply "exclusively or predominantly" to nonresident corporations or partnerships, determined by reference to the Code and treating the foreign country as the United States; or
4. Is not treated as an income tax or is otherwise treated by the foreign jurisdiction as outside the scope of tax treaties.

Section 899: Increased Rates of Tax

- **Increases specified rates of tax under the following sections by 5% (capped at 20% the statutory rate):**
  - Section 871(a) – 30% tax on FDAP of nonresident individuals
  - Section 871(b) – graduated rates for individual ECI, but limited to FIRPTA gains
  - Section 881 – 30% tax on non-ECI FDAP of corporations
  - Section 882 – ECI of corporations
  - Section 884(a) – branch profits tax
  - Section 1441(a) – withholding on individual FDAP
  - Section 1442(a) – withholding on FDAP of corporations
  - Section 1445 – withholding on disposition of U.S. real property interests

Global Mobility Considerations

- Expected that increased tax rates would apply in respect of Australia, Canada, most EU countries, Indonesia, Japan (from 2026), South Korea, Turkey, New Zealand and the UK
- Would address many of the issues presented in section 891 for global mobility programs (does not apply to employment income)
- Election to be treated as U.S. tax resident
- Employees assigned to a discriminatory foreign country
- Distributions from U.S. qualified retirement plans
- Sale of a personal residence

Section 899: Super BEAT

Super BEAT is applicable certain corporations that are more than 50% owned, by vote or value (within the meaning of section 958(a)), by one or more "applicable person" and would modify BEAT by:

- Removing the $500 million gross receipts test and the 3 percent (2 percent for banks and registered securities dealers) base erosion percentage threshold
- Increase the BEAT rate to 12.5 percent and regular tax liability is reduced by all credits allowed under chapter 1 of the Code
- Eliminate the exception for FDAP payments subject to tax under section 871 or section 881
- Eliminate the services cost method (SCM) exception
- Treat as BEPs and BETBs any amounts paid to a foreign related party that are capitalized, other than purchase price allocation amounts

Section 899: Who is impacted?

Section 899 would apply to *applicable persons*:

- A government of a discriminatory foreign country (turns off 892 benefits in addition to rate increases)
- An individual (other than a U.S. citizen or resident) that is a resident of a discriminatory foreign country
- A foreign corporation that is resident of a discriminatory foreign country, other than a United States-owned foreign corporation within the meaning of section 904(h)(6)
- A private foundation created or organized in a discriminatory foreign country
- A foreign corporation that is more than 50% owned within the meaning of section 958(a) by an applicable person
- A trust that is majority owned by one or more applicable persons
- A foreign partnership, branch, or any other entity identified by the Secretary with respect to a discriminatory foreign country

Section 899: When does it apply?

Section 899 is effective immediately upon enactment of the tax bill, but has a delayed applicable date

When does the 5-percentage point tax rate increase begin?

- The first day of the first calendar year beginning on or after the latest of either:
  - 90 days after the enactment of section 899;
  - 180 days after the date an unfair foreign tax is passed into law; or
  - The first date that an unfair foreign tax begins to apply

When do the tax rate increases and modified BEAT rules apply to taxpayers?

- Applicable all *tax years* beginning after the later of:
  - 90 days after the enactment of section 899;
  - 180 days after the date of enactment of an unfair foreign tax; OR
  - The first date that an unfair foreign tax (of a discriminatory foreign country) begins to apply
- AND
- Before the last date on which the unfair foreign tax is imposed

Proposed Retaliatory Measures

Enforcement Of Remedies Against Unfair Foreign Taxes

Implications for Multinational Companies

- **Increased U.S. Tax Exposure**: Companies from countries with DSTs or UTPRs may face higher U.S. withholding taxes and BEAT liabilities.
- **Compliance Complexity**: Multinationals must assess exposure and whether they or their affiliates are "applicable persons."
- **Strategic Structuring**: Firms may want to restructure ownership or reassess intercompany payments to avoid triggering BEAT or higher withholding.

Impact on Global Mobility Strategy

Corporations will need to be flexible to adapt their global mobility strategies to support the strategic deployment of talent to align with new operational and regulatory environments.

Talent deployment

The movement towards regional supply chains requires the strategic deployment of talent closer to new supply chain hubs. This includes assessing the availability of local skills/talent or relocating key personnel to manage operations in strategic locations.

Location selection and planning

Reviewing locations where you have talent will be key in avoiding unintended tax consequences. This will mean a combination of relocating people, allowing for cross-border roles, increase in matrix organization and perhaps virtual assignments.

Flexibility and Agility in Talent Management

Companies need to ensure compliance with local immigration, employment and tax law and be prepared take advantage of available tax concessions or incentives. All the while ensuring that transfer pricing documentation supports cross-border moves and charges.

Spectrum of a cross border workforce

	Temporary work abroad		Permanent work abroad		Borderless workforce	
Type	Short-term remote working	Business Travelers	Hiring abroad	Permanent work abroad	Global roles and multi-functions	Global teams and talent marketplace
Description	Personal cross-border work for days/weeks (e.g.< 90 days)	Working cross-border at direction of employing entity	New employees recruited/hired abroad	Indefinite cross-border work for personal reasons	Cross-border reporting lines and job performance	Match people to jobs regardless of their location to better deploy skills within organisation
Planning strategies	'Guardrails' to limit risk: • Location, • Duration, and • Activities	Design processes to manage risk: • Employee tax, • Payroll reporting, • Social security, • Posted Worker registration, and • PE exposure	Develop structures: • New entity, • Global Workforce Company, • PEO/EOR, and/or • Contractors	Develop structures: • New entity, • Global Workforce Company, • PEO/EOR, and/or • Contractors	Develop structures: • Global Workforce/Services Co • Transfer Pricing • Inter-company cross-charges	Develop structures: • Global Workforce/Services Co • Transfer Pricing • Inter-company cross-charges

Skills over roles

Move away from traditional job-based workforce planning towards a skills-based approach

- Break down roles into tasks and focus on skills required to perform tasks
- Allows for greater flexibility and agility in deploying talent where it is needed most
- Enables rapid scaling up/down of workforce

An evolving definition of 'workforce'

- Part-time employees
- Contractors and Freelancers
- Gig workers
- Remote and Global Talent
- Artificial Intelligence (AI) and Robotics

Source: KPMG Strategic Workforce Planning (2024)

- **Domestic/International remote workers**
- **Matrix structure**
- **International hires**
- **Global expansion**
- **Commuters**
- **Cross border hybrid**

Key Employee Considerations

Total Compensation

- Wage and Salary Analysis
- Market Salary Data
- Industry Comparisons

Cost of Living and Compensation Adjustments

- Cost of Living
- Housing and Relocation Assistance

Employee Benefits and Compensation

- Healthcare Access
- Benefits Analysis

Cultural and Language Differences

- Cultural Adaptation
- Family Support

Logistics and Infrastructure

- Logistical Support
- Office Infrastructure

Communication and Engagement

- Clear Communication
- Engagement Initiatives

Risk Management and Contingency Planning

- Risk Assessment
- Contingency Plans

Labor Cost Analysis

Market Salary Data Analysis

- Analyze market salary data for various roles
- Provide benchmarks for compensation packages

Industry Comparisons

- Compare labor costs across different industries
- Determine competitive salary ranges

Cost of Living and Compensation Adjustments

- Assess the cost of living in the new location and adjust compensation packages accordingly
- Calculate cost of support for housing and relocation expenses

Employee Benefits and Compensation

- Ensure that employees have access to quality healthcare in the new location.
- Evaluate the cost of providing employee benefits, such as health insurance, retirement plans, and other perks, in the new locations.

Tax and Regulatory Compliance

- Visa and Work Permits
- Employment Law and HR Policies
- Tax Residency
- PE Risks
- Double Taxation and Tax Treaties
- Social Security and Payroll Taxes
- Compliance with Local Tax Laws
- Transfer Pricing

Planning and Incentives

Compensation and Benefits Structuring

Tax-Efficient Compensation: Structure employee compensation packages in a tax-efficient manner to minimize tax liabilities for both the organization and employees.

Equity-Based Compensation: Consider the tax implications of equity-based compensation (e.g., stock options) in the new location.

Incentives and Tax Reliefs

Government Incentives: Identify and leverage government incentives and tax reliefs available for relocating operations and talent to the new supply chain hub.

R&D Tax Credits: Explore the availability of research and development (R&D) tax credits if the new location involves innovation and development activities.

05

Mitigation Strategies: Risks and Opportunities

Recommended Actions

- Establish a Cross-Functional Team
- Centralize Tax Compliance Functions
- Leverage Technology and Automation
- Engage Local Tax Advisors
- Implement Robust Transfer Pricing Documentation
- Optimize Compensation and Benefits Structure
- Align Location Planning with Talent Planning

06

Q&A

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