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Introduction to International Payroll and Reporting

December 6, 2017

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Agenda

Welcome & Introductions

Presentation

Conclusion

Q&A

Today's Presenters

OLGA MIKLAS
Executive Director, KPMG LLP

Olga is an Executive Director with KPMG in the Greater Toronto Area. She has more than 10 years of experience in the International Income Tax Area focusing on a wide variety of expatriate and personal cross-border tax issues. Olga provides compliance and advisory services to companies with global work forces. She has extensive knowledge and administration experience on both sides of the Canada-US border and worked on a number of global mobility policy review and development projects as well as assisted many clients with its implementation. Olga has solid experience in providing payroll compliance services to clients with mobile employees and business travelers.

Olga's current and past clients include leading companies in the financial, automotive and consumer markets sector.

Olga has a Bachelor degree in Commerce and Finance (2001) and a Master of Management and Professional Accounting (2003) form the University of Toronto. She has also obtained her US Certified Public Accountant designation from the state of New Hampshire in 2004.

Today’s Presenters

JENNIFER SANTOS
Senior Manager, KPMG LLP

Jennifer is a Senior Manager in KPMG’s Global Mobility Services with over 16 years experience assisting with expatriate programs. Jennifer is one of the members of the Global Mobility Services payroll consulting team. Jennifer provides services to Global companies and their employees related to compensation issues that arise out of international job assignments. She manages all aspects of client engagement relationships and provides ongoing support to regional human resources contacts. Jennifer brings a wealth of knowledge to companies who require assistance with the cross-border payroll compliance in both Canada and the U.S. Together with her team, Jennifer manages various payroll areas such as review of taxable compensation matrixes, determination of taxable income and remittances, as well as assisting clients in meeting the payroll reporting requirements in both jurisdictions.

Jennifer is a member of the Canadian Payroll Association. She has also obtained a certification in Accounting & Taxation at Ryerson University.

Agenda

- Introduction
- Basic principles of shadow payroll process
- International compensation reporting
- Canadian waiver process for residents
- Social Security tax
- Totalization agreements and tax treaties
- Q&A session

Definitions and Concepts

Shadow Payroll

- Assignee is not paid from this payroll
- Payroll that is set up in the host country that mimics (or shadows) the home country payroll
- Allows the company be compliant for payroll purposes in both home and host country

Split Payroll

- The assignee is being paid from both home and host country.
- Generally the home country will pay the salary, bonus and home country benefits; the host country pays for the assignment benefits
- Company is only partially compliant, as not all wages are reported on the host payroll
- Result may be a shortfall in employer taxes such as EHT

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Canadian Shadow Payroll

What is a shadow payroll?

- Payroll set up in the host country (Canada) that “shadows” the home country payroll for employees who work in Canada but paid via home country payroll; the objective is to be compliant for payroll purposes in both the home and the host country
- Ensures that all taxable items are captured
- Ensures that any payroll tax obligations are met

What are Canadian payroll requirements on international assignees?

- All employers are required to withhold and remit Canadian payroll taxes if their employees exercise their employment in Canada; these obligations apply to both resident and non-resident employees/assignees
- <u>Penalty and interest charges are imposed on late remittances</u>

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Canadian Shadow Payroll
Employer Obligations

Employers sending assignees to Canada should:

- Identify the payroll obligations
- Register with the CRA to obtain a Canadian payroll account/number
- Determine the Canadian residency status of assignee
- Obtain the SIN/ITN for the assignee
- Determine whether the income is treaty exempt under Article XV
- Submit waiver request(s), if applicable
- Report Canadian source income and withholding amounts and remit the appropriate Canadian income tax amounts

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Inbound Assignee Considerations

Business Traveller (Non-resident of CA)

- Canadian sourced income may be exempt from Canadian tax under Article XV of income tax treaty
- If treaty exempt, should consider submitting a waiver request
- Determine if the income is subject to Canada Pension Plan contributions (CPP)
- Determine if the income is subject to Employment Insurance Premiums (EI)

Longer Term Assignees (Resident of CA)

- File Form T1213 which reduces tax deduction at source for the assignee
- Determine if the income is subject to Canada Pension Plan contributions (CPP)
- Determine if the income is subject to Employment Insurance Premiums (EI)

Assignment Related Factors to Consider for Payroll

- Numerous foreign allowances
- Negative payroll entries
- Benefits-in-kind
- Payments to third parties
- Multiple payment sources
- Method of delivery
- Multiple jurisdictions
- Host country obligations
- Multiple employers
- Limitations of current payroll systems
- Tax gross-ups
- Accounting for tax reimbursements
- Exchange Rates

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The Compensation Package

- Base salary
- Bonuses
- Equity
- Hypothetical tax
- Foreign service premium
- Cost of living allowance
- Housing allowance
- Home country housing norm
- Furniture – owned or leased by employer or employee
- Education reimbursements for employee's children
- Qualified/non-qualified moving expenses
- Tax equalization settlements
- Hardship premium
- Pension distributions
- Fringe benefits
- Rest and relaxation
- Language lessons for employee or employee's family
- Home leave
- Automobile allowance/reimbursements
- Below market rate loans
- Utilities
- Relocation allowance
- Mobility premium
- Per diems

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The Compensation Package

Typical Third-Party Payments

- Physical/Inoculations
- Property management
- Home sale assistance
- Shipment/Storage of household goods
- Dependent education
- Tax preparation fees

Other In-Kind Amounts

- Cars
- Education
- Benefit plan contributions/matching
- Benefit plan earnings
- Tax payments (Home + Host)
- Cultural training
- Club memberships
- Destination services
- Renter’s Insurance

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Typical International Assignment Compensation Items

Allowance	Taxable- Yes/No
Foreign Service Premium	**Yes** - Taxable
Hardship Differential	**Yes** - Taxable
Cost of Living Allowance (COLA)	**Yes** - Taxable
Board and Lodging/Housing Allowance	**Yes** – Taxable unless assignee is exempt (TD4 Form)
Home Leave	**Yes** - Taxable unless certain conditions are met
Relocation Allowance/ Moving Expense Reimbursement	**Yes** – Relocation is Taxable on amounts in excess of $650 **No** - Moving Expenses are not Taxable
Hypothetical Tax	**Yes** - Taxable
Tax Reimbursements	**Yes** - Taxable

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Reporting Assignment Related Earnings

Allowance	Positive or negative earnings	Gross up for federal and provincial tax
Cost of Living Allowance(COLA)	Positive	Yes
Relocation Allowance	Positive	Yes
Goods & Service Differential	Positive	Yes
Housing Allowance	Positive	Yes
Housing Norm	Negative	Yes
Hypothetical Tax Withholding	Negative	Yes
Tax payments	Positive	Yes
TEQ Settlement returned to Company	Negative	Yes
TEQ Settlement paid to Employee	Positive	Yes
Tax refund returned to Company	Negative	Yes
Tax Gross Up	Positive	No

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International Compensation Considerations

Foreign Pension Plans

- Treatment of contributions to and payments from foreign pension plan is dependent on how the plan is classified for tax purposes
- There are three classifications:
  - Salary deferral arrangements (SDA)
  - Retirement compensation arrangements (RCA)
  - Employee benefit plan (EBP)

Equity Compensation

- Arrangements which deliver shares (stock options, share purchase plans, restricted stock awards, etc.)
- Arrangements based on the value of stock but can be settled in cash or shares (phantom stock plans, deferred share units, etc.)

Further review is highly recommended to determine tax and reporting requirements in Canada

Shadow Payroll - Case Study

John Smith is a resident of Italy working for ABC Company Italy. He has accepted a long term assignment to Ontario, Canada working for the Canadian office of ABC Company. John's international assignment to Canada will start on January 1, 2017 and will end December 31, 2020. John is married and his spouse, children and pet dog will be accompanying him to Canada. John has a house in Italy which he will maintain and not rent out.

John will continue to be paid by ABC Company Italy in EUROs and he will be placed on a Canadian shadow payroll during the Canadian assignment period to ensure that he is compliant with the Canadian payroll reporting requirements. He will also receive various host country assignment benefits which will be paid to him in Canada via the relocation company. John has not applied for a Certificate of Coverage and continued to contribute to the home country social programs.

John will be tax equalized to his home country Italy.

John will receive the salary and assignment benefits and allowances as listed on the next page.

- Determine the salary and taxable benefits and allowances to be reported for the Canadian shadow payroll calculation.
- Calculate the total pre-gross up compensation, tax gross up using the inverse method and total grossed up compensation to be reported for John.

Shadow Payroll - Case Study

2017 Annual Compensation Details

- EURO
- Base Salary - 200,000
- Bonus – 50,000
- Hypothetical Tax WH- Salary - 100,000
- Hypothetical Tax WH- Bonus - 25,000
- RSU Award- 125,000
- Italian Pension Contributions- 20,000
- FX rate EUR:CAD is 1.50

2017 Host Benefits & Allowances

- CAD
- Relocation Allowance- $50,000
- COLA - $60,000
- Housing Allowance – $80,000
- Car Allowance - $12,000
- Spousal Assistance- $5,000
- Pet Transportation- $1,500
- CDN Social Taxes paid by Company on behalf of Employee- $3,400

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Shadow Payroll - Case Study Solution

- John established Canadian tax residency on January 1, 2017
- John as a Canadian tax resident will be taxed on his world wide income
- As John maintained his home in Italy and it is not rented out – an individual is eligible to exempt from Canadian taxation the housing allowance under section 6(6) of the Income Tax Act
- For this case, we have assumed the Company housing allowance rate for a single person is $3,000 per month. As the housing allowance amount related to the individual is exempt from taxation under section 6(6) of the Income Tax Act, the excess housing allowance paid the employee is considered a taxable benefit and included in income.
- Taxable housing allowance is calculated as follows: $80,000 less $36,000 ($3,000 X 12 months)= $44,000
- Employee contributions to the Italian pension plan are not deductible for Canadian purposes and therefore not included in the Canadian compensation.
- However, John as a Canadian tax resident, will be able to claim a non-refundable tax credit for the foreign pension contributions made on his CDN income tax return by completing Form RC269.
- Spousal Assistance and Pet transportation are taxable benefits.
- Canadian social taxes paid for employee by employer are taxable benefits and included in income.

Shadow Payroll - Case Study Solution

- Gross Up tax calculation at top combined marginal tax rate for FED & Province of Ontario is 53.53%
  - Total Pre-Grossed Up compensation: $550,250
  - Formula: $550,250 / (1-.5353) – 550,250 = tax gross up $633,847
  - Total Grossed Up Compensation= $550,250 + 633,847 = $1,184,097
  - *Or $550,250 / (1-.5353)= $1,184,097*

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Shadow Payroll - Case Study Solution

2017 CAD Shadow Payroll as calculated	CAD
• Base Salary- 200,000 X 1.5	300,000
• Bonus- 50,000 X 1.5	75,000
• Hypothetical Tax WH- Salary- 100,000 X 1.5	(150,000)
• Hypothetical Tax WH- Bonus -25,000 X 1.5	(37,500)
• RSU Award- 125,000 X 1.5	187,500
• Relocation Allowance- $50,000 *less $650 deduction*	49,350
• COLA - $60,000	60,000
• Housing Allowance – $80,000	44,000
• Home Leave - $10,000	0.00
• Car Allowance - $12,000	12,000
• Spousal Assistance- $5,000	5,000
• Pet Transportation	1,500
• CAD Social taxes paid by Company on behalf of Employee	3,400
• Total Pre-Gross Up Compensation	$550,250
• Gross Up tax at top marginal combined rate 53.53%	633,847
• Total Grossed Up Compensation	$1,184,097

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Shadow Payroll - Case Study Solution

Total Canadian Tax Remittance to be made to the Canada Revenue Agency

Income tax – Tax Gross Up	$633,847.00
CPP- Employee contribution	2,564.10
EI- Employee premiums	836.19
CPP- Employer contribution	2,564.10
EI- Employer contribution	1,170.67
Total remittance required	$640,982.06

****For the purposes of this case study other potential employer taxes have not been considered/included***

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Shadow Payroll - Case Study Solution
Canadian T4 Box Reporting

Earnings	Employment Income	CPP EE	EI EE	Income Tax	Housing, Board & Lodging	Stock Option	Other Allowances & Benefits
T4 Province (ON)	T4 Box 14	T4 Box 16	T4 Box 18	T4 Box 22	T4 Box 30	T4 Box 38	T4 Box 40
Base Salary	300,000						
Bonus	75,000						
Hypothetical Tax- Salary	(150,000)						(150,000)
Hypothetical Tax- Bonus	(37,500)						(37,500)
RSU Award	187,500					187,500	
Relocation Allowance	49,350						49,350
COLA	60,000						60,000
Home Leave	0						
Housing Allowance	44,000				44,000		
Car Allowance	12,000						12,000
Spousal Assistance	5,000						5,000
Pet Transportation	1,500						1,500
CDN Social Taxes Paid by Company	3,400	2,564	836				3,400
Gross Up Tax paid by Company	633,847			633,847			633,847
Total	**1,184,097**	**2,564**	**836**	**633,847**	**44,000**	**187,500**	**577,597**

T1213 Waiver – Request to Reduce Tax Deductions at Source

Purpose

- Used to reduce tax deductions at source for any deductions, credits, or non-refundable credits
- For mobile employees we typically prepare this form to allow clients to reduce an employee's Canadian income tax withholdings at source by their *estimated* foreign tax credit. As the employee will be eligible to claim a credit in Canada for the taxes paid in the foreign country this waiver helps to avoid the hardship of remitting tax in two countries

Eligibility Requirements

- Employees who remain residents of Canada, and are sent on an assignment from Canada to a foreign country and remain on Canadian payroll
- Employees who remain residents of Canada and commute to the US for work purposes
- A Canadian entity who is required to continue withholding Canadian federal and provincial payroll taxes on all of the employee's earnings, even those related to services rendered outside of Canada

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T1213 Waiver – Rules and Limitations

Rules

- Technically the Canadian employee cannot reduce tax deductions at source until the T1213 waiver has been approved by the CRA
- Until the waiver has been approved by the CRA the Canadian entity will continue to record regular tax withholdings from the employee
- Reduction of tax are done prospectively retroactive deductions are not allowed
- CRA will not approve a request if taxes are due on the taxpayer’s file or tax returns are outstanding, which includes a return that has been filed but not yet assessed

Limitations

- The T1213 is done on estimated workdays and compensation figures and is not an exact calculation. The client and or taxpayer may still have to pay additional tax on the filing of their return if the actual foreign tax credit earned in the taxation year was less than was estimated on the T1213
- Requests are made annually
- The waiver can take four to six weeks to be processed

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Social Security in Canada - CPP

Canada Pension Plan (CPP)

The CPP provides pension and benefits when contributors retire, become disable or die. Examples of the pension and benefits are listed below:

- Retirement Pension
- Post-retirement benefit
- Disability Benefits
- Survivor Benefits
- Pension Sharing
- Credit Splitting for divorced or separated couples
- Death Benefit
- Child Rearing Provision

Social Security in Canada - CPP

What is the contributory period?

- Contributory period begins when an individual reaches 18 years of age
- Ends when the CPP retirement pension is received, when the individual reaches 70 or when the individual dies
- Employers are required to deduct CPP contributions from salary, wages, bonuses, commissions or other remuneration

Social Security in Canada
CPP Withholding Obligation

- Resident employees- Every person paying remuneration to resident employees providing services in Canada is subject to CPP withholding, remitting and reporting obligations
- Non-resident employees- CPP withholding obligations applies to non-resident employees even if the employee is ultimately exempt from Canadian taxation under the income tax treaty, unless also exempt under Totalization Agreement
- If not reporting to a Permanent Establishment (PE) in Canada, CPP contributions are not required

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Totalization Agreements

What is it?

- Agreements signed typically between two countries
- Definition: reciprocal social security agreements with other countries to ensure that only one plan covers an employee

What does it cover?

- Pensions and other available benefit programs
- It does not cover employment insurance programs

Totalization Agreements

What are the benefits?

- Eliminates paying social security to both countries on the same earnings
- Helps fill gaps in benefit protection for employees who have divided their careers between multiple countries.
- Coverage in meeting the minimum contributory requirements
- Social security taxes payable maybe lower in home country than in host country which can result in significant savings to both employee and employer

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Certificate of Coverage

What are certificates of coverage?

- The certificate serves as proof that the employer and employee are exempt from paying social security taxes to the host (foreign) country
- Continued social security coverage for employee in the home country

Who Can Apply?

- Sending employer
- For the Canada-US, you will need a certificate of coverage only if the employee will be working in the US/CAD for more than 183 days (6 months) in a calendar year.
- For other countries, you will need a certificate of coverage once the employee begins working in the other country.
- The length of time that a certificate of coverage can cover varies by country. Maximum is 60 months.

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Certificate of Coverage - Detachment

Detachment

- A detachment happens when an employee is temporarily assigned, posted, or seconded to another country for a specific period of time.
- Note, a worker is not considered detached if they are permanently transferred or appointed to a position in another country.
- Each social security agreement sets a limit to the duration of coverage for a detachment.
- Once the duration of coverage has expired, the employee will be subject to the host country's social security plan
- To find out the limit for each county, please see Appendix A.

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Certificate of Coverage - Extension

Extension

- An employer can ask for an extension when a detached employee's presence in the other country is needed beyond the period on their certificate of coverage
- To get an extension fill out a new form for the country that applies to you and send it to the Canada Revenue Agency
- File the extension request before a previously issued certificate expires.
- An employer can also ask for an extension beyond the limit set in the agreement in certain circumstances. If the duration is longer than the limit set in the agreement, send a letter with your application form.
- Can a COC be filed Retroactively? Yes

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Certificate of Coverage – How to Apply

Canadа

- Complete form and submit to CRA mailing address provided on the form
- http://www.cra-arc.gc.ca/menu/SSAF-e.html
- Current processing timeframe is 90 days

Quebec

- Complete form and submit to Revenue Quebec for processing http://www.rrq.gouv.qc.ca/en/services/formulaires/ententes_internationales/Pages/ententes_internationales_topo.aspx

US

- Complete form and submit Online at https://www.ssa.gov/international/CoC_link.html

Other Countries

- Follow instructions on form

- Retain a copy of the COC in the payroll files
- Send a copy to host country office

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Tax Treaty Article XV – Overview

Paragraph 1

- Subject to the provisions of Articles XVIII and XIX, Salaries, wages, and other remuneration derived by resident of Contracting State in respect of an employment shall be taxable only in that State unless the employment is earned in another Contracting State. If earned in the other Contracting state, the remuneration may also be taxed in that other State.

Paragraph 2

- Provides 2 conditions that, if met, can be excluded from being taxable in that "other State"

Paragraph 3

- Provides guidance on taxation of income when it is earned in more than one State on a ship, motor vehicle, or train

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Treaty Exempt Employment Income

Paragraph 2:

- Remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:
  a) Remuneration doesn't exceed $10,000 in the currency of the other State, or
  b) Recipient is present in other State for less than 183 days in any twelve-month period commencing or ending in the current fiscal year, and remuneration is not paid by, or on behalf of, a person who is resident of that other State and is not borne by a permanent establishment in that other State
- $10,000 is measured against each employer, not in aggregate
- "Paid by" or "on behalf of" a resident of that other State means that the other State is not bearing the cost of the employment services
- "Borne by" means allowable as a deduction in computing taxable income
- Part-year residents – only days present in the US/CAN as a nonresident are counted for the purposes of this test

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Permanent Establishment (PE)

- “ fixed place of business through which the business is resident of a Contracting State is wholly or partly carried on”
  - Includes:
    a) Place of management
    b) Branch
    c) Office
    d) Factory
    e) Workshop,
    f) Mine, oil or gas well, a quarry or any other place of extraction of natural resources
- Services PE – if meets both of the following:

a) Services performed by individual present for an aggregate of 183 days or more in any 12 month period, and

b) More than 50% of gross revenues derived from services performed in that State

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Tax Treaty – Case Study

Facts

- US resident employed by US company
- Sent to Canada to provide services for Canadian permanent establishment of US company
- Received CAD $30,000 in 2017 tax year
- Employee is present in Canada for 42 days in 2017
- Employee was not present in Canada for 2015 or 2016
- US company does not charge Canadian permanent establishment for employee's remuneration

Treaty exempt income criteria per Article XV, paragraph 2:

Remuneration derived by a resident of the US in respect of an employment exercised in Canada shall be taxable only in the US if:

1. *Remuneration does not exceed $10,000 in Canadian dollars, or*
2. *Recipient is present in Canada for less than 183 days in any twelve-month period commencing or ending in the current fiscal year, and remuneration is not paid by or on behalf of a person who is resident of Canada, and is not borne by a permanent establishment in Canada*

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Tax Treaty – Case Study Solution

Conclusion

- Remuneration is considered treaty exempt income and thus the Canadian source income is not taxable in Canada.

Reasoning:

- Remuneration derived by a resident of the US in respect of an employment exercised in Canada shall be taxable only in the US if:
  1) Remuneration does not exceed $10,000
     - *Failed, received CAD $30,000*
  2) Recipient is present in Canada for less than 183 days in any twelve-month period commencing or ending in the current fiscal year, and remuneration is not paid by or on behalf of a person who is resident of Canada, and is not borne by a permanent establishment in Canada
     - *Passed, present in Canada for 42 days and remuneration not borne by Canadian company*

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Wrap up

QUESTIONS?

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Appendix A- Countries that have a Totalization agreement with Canada

Country	Effective Date	Form Number	Maximum Period of initial Detachment
Antigua and Barbuda	January 1, 1994	CPT111	60 months
Austria	November 1, 1987	CPT112	60 months
Barbados	January 1, 1986	CPT113	24 months
Belgium	January 1, 1987	CPT121	24 months
Brazil	August 1, 2014	CPT168	60 months
Bulgaria	March 1, 2014	CPT170	60 months
Chile	June 1, 1998	CPT114	60 months
Croatia	May 1, 1999	CPT115	60 months
Cyprus	May 1, 1991	CPT116	24 months
Czech Republic	January 1, 2003	CPT137	60 months
Denmark	January 1, 1986	CPT117	24 months
Dominica	January 1, 1989	CPT118	24 months
Estonia	November 1, 2006	CPT142	60 months
Finland	February 1, 1988	CPT128	36 months
France	March 1, 1981	CPT52	36 months
Germany	April 1, 1988	CPT130	60 months
Greece	December 1, 1997	CPT54	60 months
Grenada	February 1, 1999	CPT119	60 months
Guernsey	January 1, 1994	CPT120	36 months
Hungary	October 1, 2003	CPT141	60 months
Iceland	October 1, 1989	CPT49	24 months
India	August 1, 2015	CPT169	60 months

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Appendix A- Countries that have a Totalization agreement with Canada

Country	Effective Date	Form Number	Maximum Period of initial Detachment
Ireland	January 1, 1992	CPT50	24 months
Israel	September 1, 2003	CPT140	60 months
Italy	January 1, 1979	CPT51	24 months
Jamaica	January 1, 1984	CPT57	24 months
Japan	March 1, 2008	CPT122	60 months
Jersey	January 1, 1994	CPT120	36 months
Korea (South)	May 1, 1999	CPT58	60 months
Latvia	November 1, 2006	CPT143	60 months
Lithuania	November 1, 2006	CPT144	60 months
Luxembourg	April 1, 1990	CPT60	24 months
Macedonia	November 1, 2011	CPT163	60 months
Malta	March 1, 1992	CPT61	36 months
Mexico	May 1, 1996	CPT62	60 months
Morocco	March 1, 2010	CPT166	36 months
Netherlands	October 1, 1990	CPT63	60 months
Norway	January 1, 1987	CPT127	60 months
Philippines	March 1, 1997	CPT64	60 months
Poland	October 1, 2009	CPT161	60 months
Portugal	May 1, 1981	CPT55	24 months
Romania	November 1, 2011	CPT165	36 months
St. Kitts and Nevis	January 1, 1994	CPT65	60 months
Saint Lucia	January 1, 1988	CPT67	24 months

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Appendix A- Countries that have a Totalization agreement with Canada

Country	Effective Date	Form Number	Maximum Period of initial Detachment
Saint Vincent and the Grenadines	November 1, 1998	CPT66	60 months
Serbia	December 1, 2014	CPT162	36 months
Slovakia	January 1, 2003	CPT138	60 months
Slovenia	January 1, 2001	CPT68	60 months
Spain	January 1, 1988	CPT125	60 months
Sweden	January 1, 1986	CPT129	60 months
Switzerland	October 1, 1995	CPT69	60 months
Trinidad and Tobago	July 1, 1999	CPT70	60 months
Turkey	January 1, 2005	CPT72	24 months
United Kingdom	April 1, 1998	CPT71	60 months
United States	August 1, 1984	CPT56	60 months
Uruguay	January 1, 2002	CPT136	36 months

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