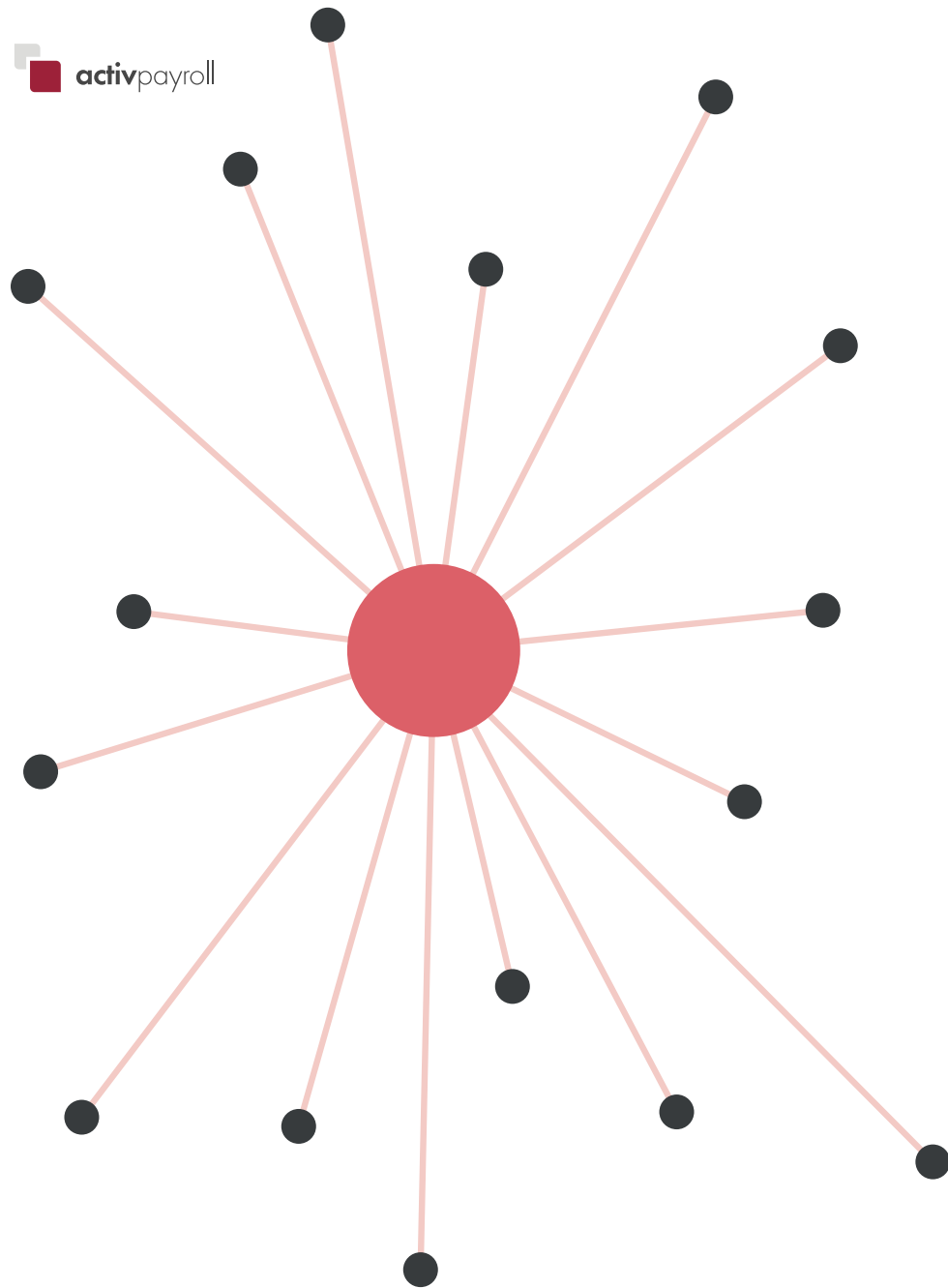

Global Mobility: Delivering world class employment tax compliance and advisory solutions globally



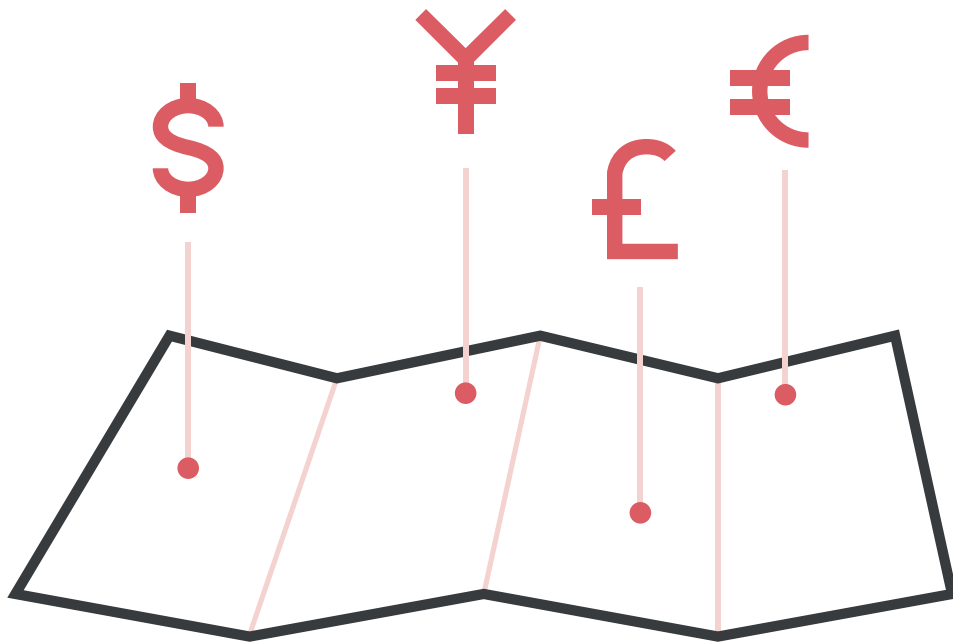


activpayroll's Global Mobility Division – Dynamic solutions for Global business

As the world shrinks in terms of global access and a greater than ever number of companies expand internationally, it is critical that the mobilisation of your people from one jurisdiction to another is operationally managed in an effective, efficient and, most importantly, compliant manner.

activpayroll's dedicated, in-house, Global Mobility division work hand in hand with organisations and their internationally mobile employee population to deliver a comprehensive suite of employment tax core compliance and advisory and planning solutions in over 140 jurisdictions around the globe.

Leveraging our in-house technology platform activ8, and utilising our robust network of activpayroll offices and local teams, activpayroll's Global Mobility division is the one stop shop for all your employment tax related requirements.



The intrinsic link between Global Payroll & Global Mobility

There is an intrinsic link between payroll and employment tax and this link is intensified when considering cross border issues and the interaction between global payroll and global mobility for internationally mobile employees.

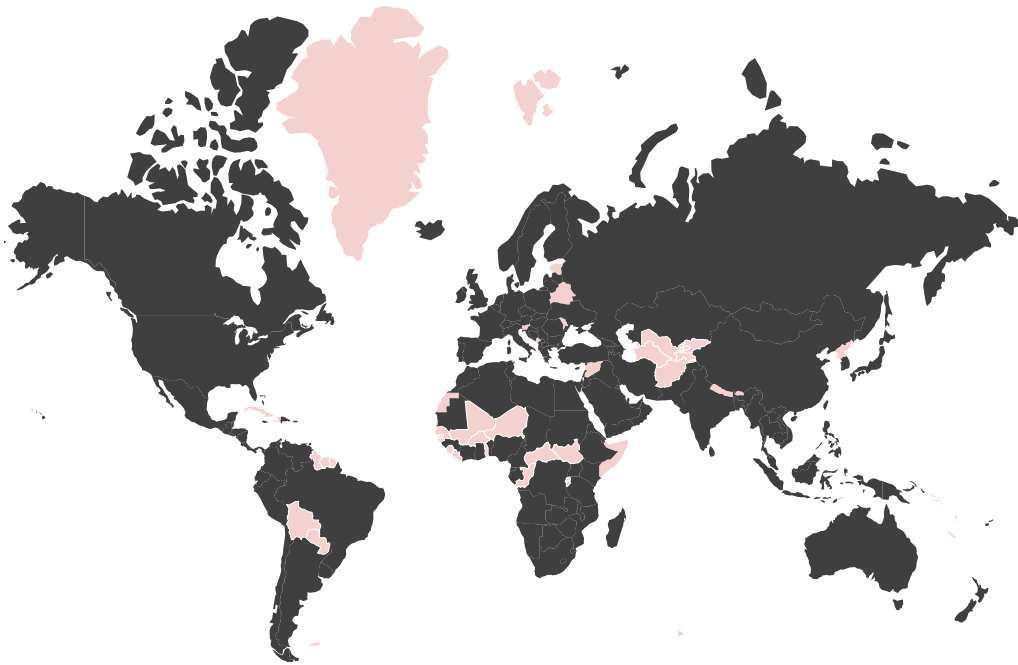
An organisation's primary asset is its people and therefore ensuring that employees are paid accurately and on time is a critical function.

activpayroll's global payroll model ensures that this fundamental requirement is met in the most effective, efficient and streamlined way by harmonising country specific expertise with innovative technology in order to deliver consistent, accurate and timely end-to-end payroll processes even in the most complex situations.

End to end payroll

However delivering an accurate end-to-end payroll mechanism for an organisation's internationally mobile employee population can be challenging without understanding all the employment tax related implications of the employee mobilisation.

From immigration and employment law, through relocation and compensation/benefits structuring, to income tax and/or social security liabilities, withholding, reporting and remittance obligations, there are a huge number of considerations in play for an internationally focused organisation.



The intrinsic link between Global Payroll & Global Mobility continued...

Recognising the challenges and opportunities that exist in respect of split or shadow payroll mechanisms, social security Certificate of Coverage or A-1 planning and utilising double tax treaty exemptions to minimise or negate double taxation or withholding obligations, activpayroll offer a world class consolidated, consistent and relationship driven solution to ensure that your global payroll and mobility requirements are managed and delivered.

Excelling in both disciplines, activpayroll's experts are ready and available to deliver practical solutions to any payroll and/or employment tax scenario.

The absence of multiple outsourced vendors significantly streamlines and enhances the global payroll and mobility offering and activpayroll are currently delivering this combined (or stand-alone) solution to over 1,000 customers, across all industry sectors, in more than 140 jurisdictions around the globe.

We deliver global payroll and mobility services for global explorers.

Global customers

1,000+

Countries

140+

World regions

7

Global Mobility Division

The full circle



Our Global Mobility solutions are wide-ranging and comprehensive and fall into three main categories – Core Compliance Services, Planning & Advisory Solutions and Audit & Compliance Services. All categories can be delivered either on a country specific stand-alone basis or as an intrinsically linked multi-jurisdiction consolidated and harmonised offering either with or without our global payroll solution.

A small selection of the services and solutions available within each category are noted below.

We offer a completely bespoke solution based on your organisation's specific requirements.

Just some of our Services

Core Compliance Services Include:

- » Assignee tax briefings;
- » Individual tax return preparation;
- » Social security A-1 or Certificate of Coverage (COC) applications;
- » Hypothetical income tax/social security calculations and year end reconciliations;
- » Short Term Business Visitor (STBV) reporting and management;
- » Modified PAYE and NIC scheme implementation and ongoing administration;
- » Net of Tax Credit Relief (NOTCR) implementation, administration and reporting.

The full circle



More of our services

Advisory & Planning Solutions Include:

- » International Assignment/Tax Equalisation and related policy design and review;
- » New territory guidance, support and advice;
- » Immigration advice and application support;
- » Employment law guidance, support and advice;
- » International benefits;
- » Relocation guidance, support and advice;
- » International pensions guidance, support and advice;
- » Double tax treaty advice including exemption applications;
- » Equity income planning, reporting, management and advice;
- » Global assignee management solutions;
- » Internationally mobile employee tracking;
- » Compensation and mobilisation structuring to maximise income tax efficiencies;
- » Mobilisation letter template design and review;
- » Preparation of comparative net pay calculations and employer cost projections;
- » Provision of Cost of Living Allowance (COLA) data;
- » Global Employment Company structure guidance, support and advice;
- » Split and shadow payroll guidance, support, advice and administration.

Audit & Compliance Solutions Include:

- » P11D preparation;
- » PAYE Settlement agreement administration and guidance;
- » Payrolling of benefits guidance, support and advice;
- » Expenses audit, review and administration;
- » Benefits audits, review and administration;
- » Design and review of expenses and/or benefits policies, procedures and handbooks; Undertaking global payroll, benefits and expenses audits.



activpayroll has proven to be a trusted working partner. Over the last 16 years, the service we have received from activpayroll has been invaluable and their Global Mobility team has become an integral part of our business. They understand the needs of a global company and are always flexible to meet the demands of a constantly changing and dynamic organisation.

CHIEF PEOPLE OFFICER
ABERDEEN ASSET MANAGEMENT PLC

How we deliver our solutions

Since activpayroll was launched in 2001, our business and service lines have grown organically and principally through referral and customer recommendation.

Our core values and ultimate commitment to excellent customer service are fundamentally built on a bedrock of creating, building and fostering long term relationships with our customer stakeholders, assignees, third party vendors and suppliers.

A great example of this approach is our long-term relationship with Aberdeen Asset Management PLC (now Standard Life Aberdeen) who has been a valued customer since the launch of activpayroll.

Over the last sixteen years, both parties have worked seamlessly together to build an extremely strong working relationship, continually striving to enhance the service and ultimately reaching the point of a trusted partnership.

Our mutual relationship is an excellent example of the way activpayroll operate, working in partnership with our customers to continually add value and grow together.

From a single country domestic payroll requirement back in 2001, the activpayroll and Aberdeen Asset Management PLC relationship has grown to encompass global payroll in a number of territories and a comprehensive suite of global mobility core compliance, planning and advisory solutions for the company's internationally mobile employee workforce globally. In addition, we deliver a range of annual recurring audit & compliance solutions to Aberdeen's UK business.

Working with Aberdeen Asset Management PLC requires a continual process enhancement methodology which is constantly evolving but with the fundamental business deliverable of total employment tax and payroll compliance across the globe.



Why choose activpayroll?

Your international journey begins and ends with activpayroll.

activpayroll's combined global payroll and global mobility solution provides a unique, bespoke and highly efficient solution to companies with international requirements.

Our solution delivers not only a comprehensive fully managed end to end payroll service in over 140 jurisdictions around the world, but in addition, the dedicated in-house global mobility division complements the payroll solution in each jurisdiction.

Creating synergies and efficiencies between these two critical functions is a significant added value to any organisation with an internationally mobile employee population, as the traditional challenge of having to ensure that potentially complex employment tax advice, usually provided by a professional services organisation, is understood and implemented practically from a payroll perspective by either the in-house customer stakeholders or outsourced payroll vendor, is completely negated.

In short, the ability to deliver both specialisms in tandem delivers significant cost savings and administrative benefits whilst ensuring the highest standards of employment tax compliance globally are achieved.

Interested? **Get in touch**

For more information, or Global Mobility assistance please contact our Global Tax Director:



Graham McKechnie

✉ graham.mckechnie@activpayroll.com

☎ +44 (0) 131 240 3410

☎ +44 (0) 7920 811 784

Leading the way with **award winning** global payroll and employee mobility solutions.



activpayroll's ability to explain complex international employee mobilisation scenarios, and the actions that are required to keep us compliant both in the UK and overseas, in a simple, straightforward and understandable way is a breath of fresh air. Helping us understand the day to day practicalities of employee mobilisations has been of huge benefit to the entire HR and payroll team.

EMPLOYMENT TAX MANAGER
GLOBAL FINANCIAL SERVICES COMPANY



I would have no hesitation in recommending activpayroll and their Global Mobility Division. We had heard that they were leading experts in their field and they haven't let us down! They always make time for us and are available whenever we need them. We thoroughly enjoy working with the activpayroll team and have complete confidence in them to deliver our requirements in an efficient and professional manner.

HUMAN RESOURCES MANAGER
GLOBAL OILFIELD SERVICE COMPANY