

Victor Jaramillo Analyzes Corporate Tax Implications of Remote Work at International Fiscal Association Congress

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Program: International Mobility and Remote Work: Corporate Tax Implications (panelist)

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The purpose of this panel is to examine the international tax implications, especially for multinational enterprises (MNE), to have personnel working at distance, having them relocated to other countries, or even directly hiring people that live in other countries as employees. Many of the MNEs reduced the sizes of their physical offices, showing that remote work came to stay, and not as a temporary measure.

The number of issues related to international relocations/international employees is significant. Characterization of permanent establishment, interaction with other companies of the group to share costs/functions exercised by certain employees, taxation of cross-border services, impact of tax treaties on remuneration for the services provided by those employees, taxation on the use of digital means to allow the remote work, determination of tax residency etc.

Attorneys

Victor A. Jaramillo

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