



Expatriate Employee Tax

Managing an expatriate workforce has become increasingly complex and time consuming. The challenge faced by most MNCs today in moving people across borders is how to ensure tax compliance when relocating employees to another tax jurisdiction. Besides having to grapple with the issue of attracting, motivating and retaining talents in a highly competitive business environment, MNCs have to consider how to minimise the tax risks and costs of employment. New compliance obligations for employers means that this is now an area which warrants increasing attention.

How we can help you?

At RSM Tax Consultants (Malaysia) Sdn Bhd, our team of dedicated and experienced professionals will ensure that right solutions are provided to the clients. With in-depth knowledge and understanding of the various issues, our team is able to provide customised plans that suit your specific needs and assist the expatriate and HR department to minimise their time and cost in tax compliance.

We offer practical, commercial solutions to help the employer successfully negotiate the complexities of tax whilst also considering HR policies and employment law.

We are supported by international expertise of the member firms of RSM International. These will provide us with the necessary global strength and regional knowledge to understand the local sensitivity to service our client effectively.

Our cross disciplinary expert team can assist with:

- Submission of Tax returns
- Reviewing the expatriate contracts
- Reviewing the policies and procedures on sending employees cross border and to advise on tax impact
- Share option and global reward scheme issues
- Short term assignees to Malaysia
- Advice to employers on their tax obligations and tax minimisation measures
- Advice on tax efficient remuneration package
- Hypothetical tax calculation
- Obtaining tax exemption under the tax treaties

RSM Tax Consultants (Malaysia) Sdn Bhd (283706-D)

5th Floor, Penthouse, Wisma RKT, Block A, No.2, Jalan Raja Abdullah, Off Jalan Sultan Ismail, 50300 Kuala Lumpur, Malaysia

T: +603 2610 2888

F: +603 26916886

E: rsmtax@rsmmalaysia.my

W: www.rsmmalaysia.my

Expatriate Employee Tax

Our experiences and track records

Our success is largely due to our focus on the specific needs of clients and placing our clients as the most important element in our business.

Companies which have engaged us to provide tax services to their expatriate employees and to assist the Human Resource Department on the tax issue arising from their international secondment programmes include:

- A leading telecommunication company in Malaysia
- A broadcasting company
- Operational headquarters of Multinational Companies
- A British Education Centre
- International Schools
- Foreign Contractors for Major Infrastructure Projects in Malaysia
- Representative / Regional Offices
- Oil & Gas companies
- ICT companies

Some of the many assignments completed by us include :

- Minimising the tax exposure of a foreign artiste based on the relief article under a tax treaty.
- Advice on a tax efficient remuneration package for an English Education Centre to reduce the payroll cost of the employer.
- Review and advice on the procedures / arrangement for an international secondment exercise of a MNC to address the issue of a permanent establishment being created by the presence of the expatriate employees in Malaysia.
- Review and advice on the procedures / arrangement for expatriates on short-term assignments for the purpose of obtaining relief under a tax treaty.
- Review of the contract for independent professional services and advice on the withholding tax impact on the consultant.
- Advice on the share award benefits received by expatriates when exercising employment in Malaysia.
- Assisting the Human Resource Department of MNCs to educate their expatriate employees on compliance.