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COURSE BROCHURE

Expatriate Payroll and Tax Equalisation Training Course

15 – 19 November 2027
New York

Expatriate Payroll and Tax Equalisation Training Course

Ref: 2781_106498 **Date:** 15 – 19 November 2027 **Location:** New York **Fees:** 7900 GBP

Expatriate Payroll and Tax Equalisation is a 1-week training course for payroll, reward and international mobility finance staff, who build an assignment cost and tax equalisation calculation for one globally mobile employee. As cross-border assignments grow more varied and more closely examined, organisations need payroll records in two locations that agree and tax promises that can be costed. Jupiter Prime Training delivers this Expatriate Payroll and Tax Equalisation course.

Why Expatriate Payroll and Tax Equalisation Matters Now

Two forces shape expatriate payroll today, alongside rising assignee expectations of fair treatment. Tax authorities increasingly share information and expect host-location withholding from the first working day. Assignment patterns have widened from long-term relocation to short-term, commuter, rotational and remote cross-border arrangements, each with different reporting triggers. Organisations that run shadow payroll and hypothetical tax well keep assignees whole and budgets accurate; those that do not face late filings, double taxation and disputes over who owes what after year end.

Who Gains Most from Expatriate Payroll and Tax Equalisation

- Payroll specialists who process home and host pay, withholding and shadow payroll entries for assignees
- Reward analysts who set allowance policies, cost-of-living differentials and assignment packages
- Mobility coordinators who brief assignees, collect travel-day records and liaise with tax advisers
- Finance staff who forecast assignment cost, accrue tax liabilities and recharge costs to host entities
- Payroll tax and social contribution officers who manage coverage certificates and employer filings

Payroll and mobility teams that share one assignment population gain most when several members attend together.

Expatriate Payroll and Tax Equalisation Capabilities

Participants learn to trace each assignee payment from offer letter to host tax return.

- Classify assignments by type, duration and pay delivery — home and host payroll set-up decisions
- Calculate hypothetical tax and the employer-borne tax cost — assignee net pay and budget holders
- Design shadow payroll reporting for split and host-paid salaries — host withholding filings
- Assess social contribution coverage options for each assignee — continued home coverage requests
- Build an assignment cost projection with grossed-up allowances — business case approval by leaders
- Reconcile year-end tax equalisation settlements — assignee balance payments and recoveries

Key Expatriate Payroll and Tax Equalisation Terms

- Tax equalisation — a policy under which the employer pays any tax above what the assignee would have paid at home, and keeps any saving.
- Hypothetical tax — the stay-at-home tax and social contribution amount deducted from assignee pay under an equalisation policy.
- Shadow payroll — a payroll run kept only to report and withhold host-location tax on pay delivered from another location.
- Gross-up — the calculation that raises a payment so the employee receives a set net amount after tax.
- Certificate of coverage — a document confirming an assignee stays in home social contributions and is exempt in the host location.
- Tax equalisation settlement — the year-end comparison of hypothetical tax withheld against actual tax, producing a balance due either way.

Expatriate Payroll and Tax Equalisation Day by Day

Day 1: Assignment Types and Payroll Obligations

- Assignment Type Matrix — Long-Term, Short-Term, Commuter and Rotational Choices
- Tax Residence and Source Rules — When Host Withholding Starts
- Workday Tracking Records — Evidence for Treaty Relief and Day Counts
- Home and Host Payroll Mapping — Which Entity Pays and Reports
- Assignment Policy Documents — Tax Protection Versus Tax Equalisation Choice

Day 2: Hypothetical Tax and Equalisation Policy

- Stay-at-Home Tax Calculation — Setting Fair Hypothetical Deductions
- Equalised Versus Non-Equalised Income Items — Policy Scope Decisions
- Personal Income Exclusions — Investment and Spousal Income Treatment
- Hypothetical Tax Payroll Deductions — Monthly Assignee Net Pay
- Equalisation Policy Wording — Clear Assignee Communication and Consent

Day 3: Shadow Payroll, Allowances and Gross-Up

- Shadow Payroll Set-Up — Host Reporting for Home-Delivered Pay
- Split Payroll Arrangements — Currency Delivery and Withholding Allocation
- Housing, Schooling and Hardship Allowances — Taxable Benefit Treatment
- Iterative Gross-Up Calculations — Employer Tax on Tax Cost
- Equity and Bonus Sourcing — Allocating Income Earned Across Locations

Day 4: Social Contributions and Year-End Settlement

- Bilateral Social Contribution Agreements — Home Coverage Continuation Options
- Certificate of Coverage Requests — Avoiding Double Employer Contributions
- Host Return Preparation Inputs — Payroll Data for Tax Advisers
- Tax Equalisation Settlement Statements — Balances Due to or From Assignees
- Intercompany Recharge of Assignment Cost — Host Entity Deductibility

Day 5: Practising the Assignment Cost and Tax Equalisation Calculation

- Assignment Scenario Brief — Applying Type and Payroll Mapping
- Hypothetical Tax Worksheet — Applying Stay-at-Home Calculation Rules
- Allowance Gross-Up Schedule — Applying Shadow Payroll and Benefit Treatment
- Multi-Year Cost Projection — Comparing Equalised and Local-Plus Packages
- Assignment Cost and Tax Equalisation Calculation — Completed Model for Sign-Off

Applying Expatriate Payroll and Tax Equalisation After the Course

- Audit current assignees against the assignment type matrix and confirm each payroll set-up.
- Run the hypothetical tax worksheet for one live assignee and compare the result with year-to-date deductions before the next settlement.

Expatriate Payroll and Tax Equalisation Questions FAQ

What is expatriate payroll and tax equalisation, and why does it matter now?

Expatriate payroll and tax equalisation is the practice of paying globally mobile employees correctly in two locations while keeping their tax burden at home levels. It matters now because tax authorities share more data and assignment types have multiplied.

Which roles gain most from expatriate payroll and tax equalisation training?

Payroll specialists, reward analysts, mobility coordinators and finance staff who handle assignees gain most. You benefit if you run shadow payroll, design allowances or forecast assignment cost.

How does expatriate payroll and tax equalisation differ from a domestic payroll course?

Expatriate payroll and tax equalisation deals with two tax systems at once. A domestic payroll course covers one location's withholding, while this subject adds hypothetical tax, shadow payroll, gross-up and year-end settlements.

What do you bring back from expatriate payroll and tax equalisation training?

You bring back a working assignment cost and tax equalisation calculation. It combines hypothetical tax, grossed-up allowances and a multi-year projection you can adapt for each new assignee.

Expatriate Payroll and Tax Equalisation: The Way Forward

The assignment cost and tax equalisation calculation first informs whether a proposed assignment is affordable under an equalised or local-plus package. Reward, payroll and the budget holder use it to agree pay delivery and tax cost before the offer is made. After the first year-end settlement, revisit the hypothetical tax assumptions and the allowance gross-up against actual returns.