






LIFE CYCLE OF EXPAT ASSIGNMENT

Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
Pre-assignment planning 	Pre-departure 	During Assignment 	Repatriation 	Post-repatriation 
<ul style="list-style-type: none"> Identify assignment & assignee Prepare assignment & tax cost estimate Identify country-specific tax planning Identify country-specific immigration planning Identify country-specific social tax planning Review of third-party provider Coordinate with corporate tax depart Share leading practices in country 	<ul style="list-style-type: none"> Conduct home and host location tax orientation meetings Conduct home and host location assignment orientation meetings Vendor initiation and coordination Obtain required immigration approvals (visas, work permits, etc.) File for Certificate of Coverage/E101 (if applicable) Proactive tax planning 	<ul style="list-style-type: none"> Timely responses to questions; proactive quarterly contact Global tax compliance Tax equalization Monitor and renew immigration forms as needed Ongoing compensation accumulation and reporting Cross-border equity tracking and related filings 	<ul style="list-style-type: none"> Orientation for repatriation Repatriation orientation for home/host tax Coordination of repatriation vendors Proactive tax planning Repatriation filings related to Certificate of Coverage/E101 Repatriation filings related to immigration 	<ul style="list-style-type: none"> Settling in services Compensation accumulation and reporting Cross-border equity tracking and related filings Global tax compliance Determination of international tax status Finalization of international taxes Final returns and gross up

Real-time integrated global program reporting