

OUR PRACTICE

Expatriates & Taxation

Immigration status is not the only issue when someone goes to another country to live and work. When a non-U.S. worker takes up employment in the U.S., the employer faces surprisingly complex considerations about handling tax withholding and contributions, employee benefits, and other issues. The alien worker has complications in filing tax returns in the U.S. and in her home country. Even a business visit, especially one that exceeds 90 days in a year, triggers the need for complex analysis by the U.S. and foreign "employer" about U.S. tax obligations. A U.S. employer that sends U.S. workers abroad, along with the U.S. worker himself, must deal with special income and social security tax arrangements and other considerations.

How We Can Help

The Immigration Group at Baker Donelson works with our firm's [Taxation](#), [Employee Benefits](#), and [Global Business](#) practice groups to provide comprehensive advice on the multinational transfers of international workers, both into and outside the U.S., when requested to do so. We assist employers and international workers, often in cooperation with other tax preparers and advisors, in tax reporting, withholding and payment issues involved in transnational employment. We help employers coordinate employee benefits issues affecting international transfers. We help international businesses assess their U.S. tax obligations in relation to a wide range of issues arising from U.S. business activities. We identify, instruct, and cooperate with foreign counsel in connection with transfers of U.S. workers to other countries.

Circular 230 Disclaimer: Under requirements imposed by the IRS, we inform you that, if any advice concerning one or more U.S. federal tax issues is contained in this communication (including any attachments), such advice was not intended or written to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any transaction or tax-related matter addressed herein.

Important Links

- [IRS: International Taxpayers](#)
- [IRS: Tax Information For International Businesses](#)