

Employee Assignment Issues

- Career enhancement or “dead-end”
- Beginning of long term expatriation or a “boomerang” assignment
- Remuneration
 - Adequacy in local “cost” environment
 - Linkage to pensionable salary
 - Flexibility and tax effectiveness
 - Currency of payment(s)
 - Pension arrangements – local continuation or “international”
 - Health and life insurance coverage
 - Education costs – local and base country
 - Tax/financial planning advice
 - Repatriation/Travel costs
- Who is the legal employer(s)
- Pre-assignment visit
- Cultural compatibility, employee and spouse, with host country
- Visa conditions and duration
- Housing – quality/location etc.,
- Educational & health facilities
- Leisure facilities
- Base country visits - frequency
- Country and individual security
- Spouse employment
- Recognition of total service if “separation” should occur overseas
- Retention of base country housing
- Management of base country housing

Employer Assignment Issues

- Professional, cultural and organizational “fit” of employee and spouse
- Remuneration
 - Selection of remuneration base: home country plus expat allowances, local contract with expat benefits, pure local contract etc.,
 - Valuation of benefits
 - Pension arrangements – Australian or offshore
 - Currency(ies) of payment
 - Tax effectiveness – base and host country
 - Life and health cover
 - Treatment of share options
- Legal
 - “Secondment” or cessation of local employment contract
 - Contractual employer
 - Applicable employment law
- Professional Development
 - Maintaining ties between expatriate and seconding company
 - Re-entry planning
- “Hygiene” Issues
 - Offshore Payroll
 - Relocation
 - Housing
 - Education Allowances
 - Tax Counselling