



2024 Americas Global Employer Services Summit

Global soundbites of cross-border tax and payroll obligations (offering 1)

Introductions



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Learning objectives

- Discuss updates from jurisdictions around the world on issues such as payroll and tax-filing obligations and other considerations impacting the global workforce
- Share local insights on the challenges of working with and managing a hybrid or remote workforce
- Offer practical approaches to addressing these and other tax and regulatory issues

Agenda

Welcome

Polling questions

Country and regional updates

- Canada
- Latin America
- Ireland
- United States

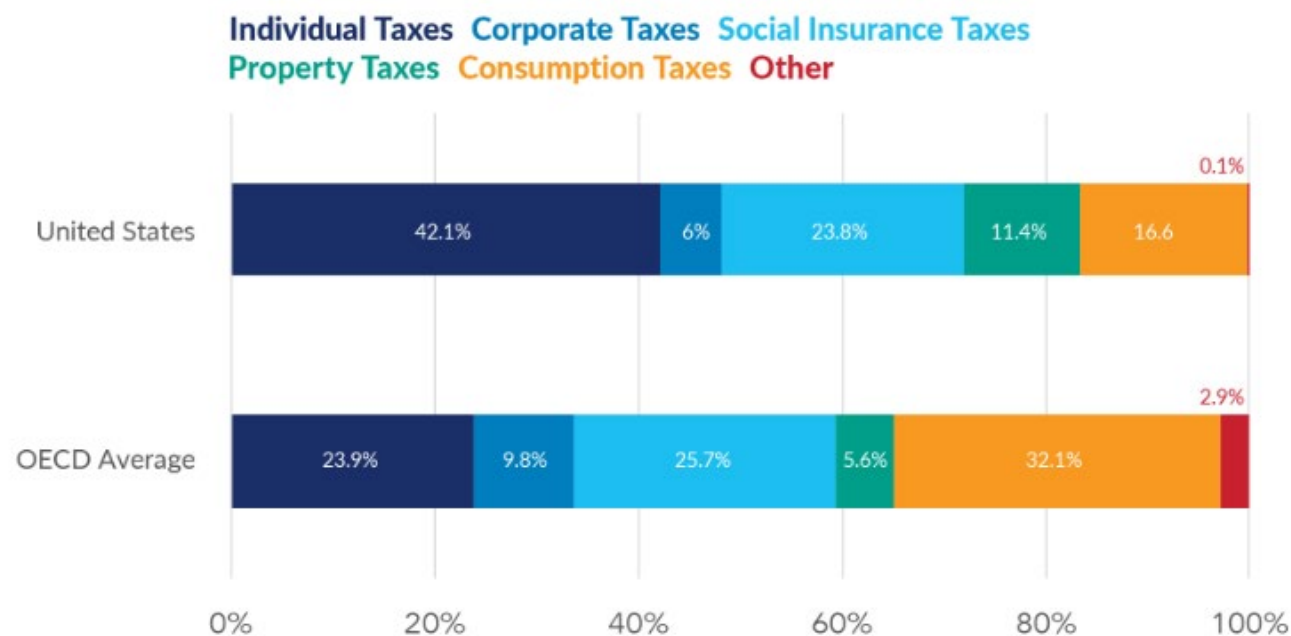
Q&A

The importance of Employment Taxes to Tax Authorities

Taxes collected via employment (personal income tax and social security contributions) are oftentimes overlooked but represent, on average, **over 50% of all revenue collected in OECD countries**, and **almost 65% in the United States**

The United States Relies More on Individual and Property Taxes Compared to the OECD Average

Sources of Tax Revenue in the United States Compared to the OECD Average, 2021



Source: OECD, "Revenue Statistics - OECD Countries Comparative Tables."

[US Tax Revenue by Tax Type: Sources of US Government Revenue \(taxfoundation.org\)](https://www.taxfoundation.org/US-Tax-Revenue-by-Tax-Type-Sources-of-US-Government-Revenue/)

Polling Question #1

What are the most common payroll or corporate tax issues you encounter in your role?

- A. Payroll audits
- B. Assessing corporate tax concerns related to remote workers
- C. Permanent establishment evaluation
- D. Employment tax filings
- E. Other

Polling Question #2

With which area of compliance do you spend the greatest amount of time?

- A. Corporate income tax
- B. Employment tax
- C. Immigration
- D. Other



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