Luxembourg income tax 2022

Guide for individuals

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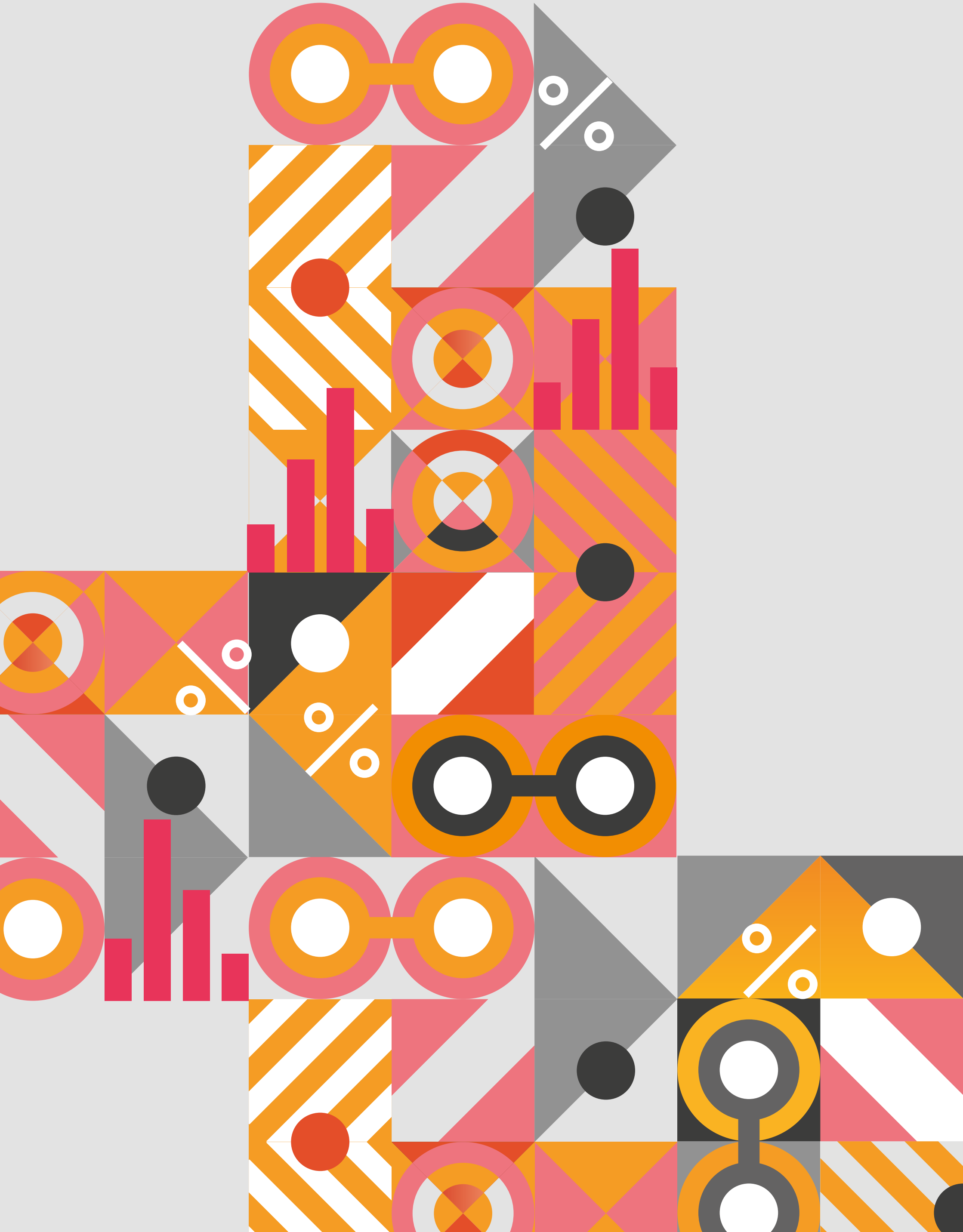

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1

Basic principles

Resident vs non-resident

Resident taxpayer

An individual taxpayer qualifies as a Luxembourg resident when they have their tax domicile or usual abode in Luxembourg. Nationality is irrelevant when determining tax residence. The tax domicile is the permanent place of residence that the individual actually uses and intends to maintain. Individual taxpayers with no tax domicile in Luxembourg will qualify as residents if their usual abode is located in Luxembourg. To qualify for “usual abode” status, a person needs to be continually present in Luxembourg for six months (short absences are disregarded). The six-month presence can overlap two calendar years. The residence applies as from the first day of presence.

Luxembourg residents are taxable on their worldwide income.

Non-resident taxpayer

An individual taxpayer qualifies as a non-resident of Luxembourg if neither their tax domicile nor their usual abode is located in Luxembourg.

Luxembourg non-residents are taxable only on their Luxembourg source income.

Non-resident taxpayers are in principle not entitled to the same range of deductions available to Luxembourg resident taxpayers. Non-residents who are taxable in Luxembourg on more than 90% of their worldwide income or, alternatively, whose income taxable outside Luxembourg does not exceed EUR 13,000, can opt to be treated as if they were Luxembourg residents. For Belgian residents, the option regime can be applied if 50% of their household’s professional income is taxable in Luxembourg. The option regime allows non-resident individuals to deduct expenses via their Luxembourg income tax return that they would not otherwise be entitled to deduct. The option regime is not mandatory and must be requested by a taxpayer by filing an income tax return. The tax benefit of the option regime has to be considered on a case-by-case basis.

Tax year

In Luxembourg, the tax year corresponds to the calendar year – 1 January to 31 December.

Questions & answers

What if my family remains in my home country?

If your family remains in your home country, the tax authority should refer to the relevant double tax treaty, if any, to determine your tax residence.

Income subject to taxation

The categories of income, after deduction of related expenses, are aggregated to determine the “net” total income. The categories of income are:

- Employment income;
- Self-employment income;
- Dividend and interest income;
- Capital gains;
- Pension and annuity income;
- Rental and royalty income;
- Business income;
- Agriculture and forestry income;
- Miscellaneous income.

The “net income” is then reduced by various deductions in order to determine the taxable income.

Tax rates

Income tax rates are progressive. They vary from 0% up to 42%. A 7% surcharge for the Employment Fund applies on the income tax due. This surcharge amounts to 9% for taxpayers in tax classes 1 and 1a whose taxable income exceeds EUR 150,000 (EUR 300,000 for taxpayers in tax class 2).

Tax classes

The calculation of Luxembourg income tax also depends on the applicable tax class, which is established according to the individual's personal situation. There are three tax classes: 1, 1a and 2.

Yearly net taxable income				
Tax liability depending on tax class	EUR 30,000	EUR 60,000	EUR 120,000	EUR 240,000
Tax class 1	EUR 2,791	EUR 13,916	EUR 39,168	EUR 92,665
Tax class 1a	EUR 1,277	EUR 13,159	EUR 38,411	EUR 91,908
Tax class 2	EUR 678	EUR 5,584	EUR 27,833	EUR 78,337

	Residents	Non-residents
Tax class 2	Married taxpayers(1)	Married taxpayers, subject to conditions and upon specific request(2)
	Widowed persons for the three years following the year in which they became widowed	Same as residents(3)
	Divorced or separated individuals for the three years following the year of divorce or separation	Same as residents(3)
	Civil partners who live together for a full tax year who elect to file jointly and have a recognised partnership in place for the full year	Same as residents, subject to conditions(4)
Tax class 1a	Widowed persons not included in tax class 2	Same as residents(3)
	Individuals aged at least 65 on 1 January	Same as residents if specific conditions are met(3)
	Single parents where the child forms part of their household	Same as residents(3)
Tax class 1	Taxpayers not included in tax classes 1a or 2 Married taxpayers if they have opted for separate taxation	Same as residents(3) Among others, married taxpayers who have not opted for joint taxation

1. If they do not opt for individual taxation. For more information, please refer to the section on the tax treatment of married taxpayers.
2. For an overview of the conditions, please refer to the section on the tax treatment of married taxpayers.
3. If they derive professional income taxable in Luxembourg.
4. Same conditions as for non-resident married taxpayers. Please refer to the section on tax treatment of married taxpayers.

Tax treatment for married non-resident taxpayers

Married non-resident taxpayers will be regarded as being in tax class 1 by default, and can no longer be in tax class 1a or 2, even if they have dependent children.

As an exception to this, married non-resident taxpayers may request joint taxation under tax class 2 (i.e. as for married resident taxpayers), provided that at least one of the following conditions is met:

- 90% of the worldwide income of one spouse is taxable in Luxembourg. When assessing whether this is the case, the first 50 days that are not taxable in Luxembourg according to a double tax treaty are treated as income taxable in Luxembourg;
- The income of one taxpayer taxable outside Luxembourg does not exceed EUR 13,000;
- For Belgian residents, the rules are less restrictive: only 50% of the household's professional income needs to be taxable in Luxembourg.

This option can be requested via either payroll or the individual tax return. Non-resident married taxpayers will have to report their non-Luxembourg sourced income (for example, the spouse's professional income). Such non-Luxembourg sourced income will be exempt for Luxembourg tax purposes but will taken into account when determining the applicable tax rate for the Luxembourg sourced income ("exemption with progression").

In practice, married non-resident taxpayers where one spouse works outside of Luxembourg and/or where the individual has extensive income outside of their Luxembourg employment income, will be adversely affected by this provision, as it will increase their effective tax rate.

Option to file jointly or individually

Resident jointly taxable taxpayers and married non-residents fulfilling the conditions stated above can either file a joint tax return or opt for separate individual taxation. The application of the selected regime can be anticipated through payroll.

Under this regime, married couples opting for separate taxation will be allocated tax class 1. They will be able to apply for one of the following regimes:

- Full individualisation ("individualisation pure"), where each item of income is allocated individually to each partner based on the applicable matrimonial regime, and where deductions (e.g. for insurance premiums, interest payments, dependent children) and the potential increase in limits for married couples with dependent children are split equally between the spouses;
- Individualisation with reallocation of income ("individualisation avec réallocation des revenus"), where the total adjusted taxable household income (determined based on the aggregate net income and applicable tax deductions) will by default be allocated equally between spouses, irrespective of the level of their individual income. The spouses can also request a different allocation of the total adjusted taxable income.

Payroll withholding tax

Depending on the tax regime chosen, income tax will be withheld through payroll as follows:

- Full individualisation: each taxpayer is taxed under tax class 1;
- Individualisation with reallocation of income: taxation at a fixed rate (corresponding to the estimated overall tax rate based on each spouse's reallocated worldwide income).
- Married non-residents opting for taxation through tax class 2 rates: taxation at a fixed rate (corresponding to the estimated overall tax rate based on the household's worldwide income);
- Married non-residents who do not opt for a specific regime: taxation under tax class 1.

Tax return

- The application of a fixed rate through payroll (e.g. in the case of individualisation with reallocation of income or the application of tax class 2 for non-residents) will trigger an automatic obligation to file a tax return in Luxembourg. Any discrepancy between the estimated payroll tax rate and the tax rate calculated via the final income tax return may result in additional tax liability or a tax refund, depending on the individual situation.

Questions & answers

Should I file jointly with my spouse?

Yes, in principle. Married taxpayers normally file jointly (with specific conditions to be met for non-residents). Civil partners whose partnership agreement is recognised in Luxembourg and who have been living together for the entire tax year can elect to file jointly (certain conditions apply for non-residents).

However, married taxpayers have the possibility to opt for individual taxation.[1]

What else do I need to know about filing obligations?

In Luxembourg, not all taxpayers have to file an income tax return; but those who do must file it by 31 March of the year following the income tax year (this deadline is usually extended on request). If the taxpayer is not subject to a filing obligation, a simplified request for a refund of excess withholding tax may be filed under certain conditions. The purpose of such a request is to obtain a refund of excess payroll tax (if any). This request must be filed by 31 December of the year following the income tax year.

The elements taken into consideration to determine whether a taxpayer has to file an income tax return or request for a yearly calculation are:

- His/her residency status;
- His/her tax class;
- His/her level of income;
- The nature of income;
- The number of days worked in Luxembourg;
- Whether a fixed tax rate has been applied through payroll.[1]

1. For more information, please refer to the section on the tax treatment of married taxpayers.

2
Employment income

Taxable employment income generally includes all benefits in cash or in kind earned from an employment activity. The taxable value of benefits in kind is assessed at the fair market value (i.e. the cost that the employee would have paid if paying for the benefit directly).

However, the Luxembourg Income Tax Law provides for a lump-sum valuation method and exemptions for certain benefits in kind:

Luncheon vouchers

The taxable benefit per voucher is equal to EUR 2.80 for a voucher value of up to EUR 10.80. The taxable basis is reduced to the extent that the employee contributes to the related cost.

Company car

The taxable fringe benefit generated by the private use of a company car is equal to the private mileage multiplied by the kilometre cost of the car. The employee must maintain a logbook recording private mileage. Alternatively, a lump-sum valuation method is available, according to which the monthly taxable fringe benefit corresponds to a rate ranging from 0.5% to 1.8% (depending on the vehicle's CO_2 emissions and fuel type) applied to the price of the new vehicle, reduced by any discount granted (options and VAT included).

Free accommodation

The taxable fringe benefit amounts to the monthly rent and other rental charges paid by the employer. A reduction of 25% is applied to the rent, subject to certain conditions (the reduction does not apply to other rental charges), and a reduction of 17.5% is applied if the accommodation provided is furnished.

Interest subsidy by the employer

A loan granted by the employer at an interest rate lower than 1.5% generates a taxable fringe benefit. The taxable benefit corresponds to the difference between the 1.5% rate and the discounted interest rate.

Interest subsidies paid by the employer apply where the employer provides financial support in connection with loan interest that the employee has with a third party. The interest subsidy by the employer generates a taxable fringe benefit in the hands of the employee.

The above benefits are tax-exempt up to EUR 3,000 for mortgage loans related to the acquisition of a main residence and up to EUR 500 for other personal loans. These tax-exempt amounts are doubled for taxpayers filing jointly and single taxpayers with dependent children.

Occupational pension schemes

The employer's contributions to a qualifying occupational pension scheme are subject to a flat tax rate of 20% to be borne by the employer. Benefits received are tax-exempt in Luxembourg.

Specific income tax exemptions

- Gifts by the employer based on the employee's seniority with the company. The exemption varies between EUR 1,120 and EUR 4,500.
- Overtime pay and extra pay for working nights, Sundays or public holidays.
- Severance pay (conditions apply).

Employment-related expenses

Professional expenses related to employment income are tax-deductible. A yearly lump-sum deduction of EUR 540 is allocated to all employees. This deduction can be replaced by real expenses incurred (evidence should be provided). In addition, commuting expenses are deductible based on the distance between the employee's home and workplace. The maximum deduction for commuting expenses is EUR 2,574 per year.

Profit sharing plan (Since 1 January 2021)

The Luxembourg government introduced a tax measure allowing employees to participate in corporate profits. The measure will allow employers to grant a profit-sharing bonus to some of their employees, based on the employer's financial results. The granting of this discretionary bonus will be subject to certain criteria at both the employer and employee levels. If the conditions are met the employee can benefit from up to a 50% income tax exemption on the discretionary bonus subject to certain limits.

Special tax regime

Luxembourg has a special tax regime which can be applied to new hires or assignees into Luxembourg. Certain non-recurring and recurring expenses may be paid partially or completely free from tax. For more detailed information on this special regime (the conditions which apply to employees and employers, the types of exemptions available, etc.), please follow the link below:

https://www.pwc.lu/en/personal-tax/docs/pwc-tax-regime-inbound-employees-2022pdf

3
Directors’ fees

Gross directors’ fees, whether they are paid to a resident or non-resident director, are subject to withholding tax at a rate of 20%. The 20% tax is used as a tax credit against final income tax liability assessed on the basis of an income tax return. The 20% tax withheld is fully discharged for non-resident directors if (i) their gross directors’ fees do not exceed EUR 100,000 and (ii) they have no other Luxembourg-source professional income.

Directors may opt to file an income tax return. In such circumstances, tax is assessed pursuant to progressive income tax rates. Whether a director should file an annual income tax return should be considered on a case-by-case basis.

Please note that VAT applies to the payment of director’s fees.

Individuals deriving more than EUR 100,000 gross Director’s fees per year must carry out a double-entry bookkeeping (on an accrual basis).

4
Dividend and interest income

Withholding tax of 15% applies to Luxembourg domestic dividends (this withholding tax is not a final discharge of tax). For final taxation, dividend income is subject to progressive income tax rates. A 50% tax exemption of the gross dividend can be obtained on dividend income paid by a fully taxable company resident in a European Union Member State or a State that has concluded a tax treaty with Luxembourg.

Interest paid or attributed to a Luxembourg-resident individual by a paying agent located in Luxembourg is subject to 20% withholding tax, which represents a full discharge of the tax.

Resident taxpayers receiving cross-border interest income can also apply for 20% flat rate taxation to the extent that the paying agent is located in another EU Member State or EEA State, provided that they submit a specific request to the tax authority by 31 March 2022 for the 2021 tax year.

Interest payments that do not fall within the scope of the 20% taxation (e.g. income received from a UCITS, interest paid by certain foreign paying agents, etc.) continue to be subject to taxation according to progressive income tax rates via an income tax return. A lump-sum deduction of EUR 1,500 (doubled for taxpayers taxable jointly) applies to total dividend and interest income (subject to progressive taxation) received during the tax year.

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Capital gains

Capital gains on immovable property

Capital gains on the sale of the taxpayer's main residence are tax-exempt. Capital gains on other real estate property:

- are subject to progressive income tax rates if the disposal takes place within two years of acquisition; and
- are subject to a reduced tax rate if the disposal takes place more than two years after acquisition. The reduced rate is effectively half of the marginal tax rate. A tax deduction of up to EUR 50,000 (doubled for married taxpayers and civil partners filing jointly) valid every ten years may be claimed on the capital gain. In addition, a deduction up to EUR 75,000 for inherited property (through the direct line of descendance) may apply.
- Under specific conditions, taxation of capital gains from the disposal of property can be deferred if it is used to fund the acquisition of a new property located in Luxembourg that the owner intends to rent out.

Capital gains on movable property

	Income tax regime
Short-term capital gains: Shares are disposed of within six months of the acquisition date	Taxation based on Luxembourg progressive income tax rates if total short-term gains for the year amount to at least EUR 500
Long-term capital gains: Shares are disposed of more than six months after the acquisition date	Capital gain is tax-exempt if the taxpayer does not hold a major shareholding (10%) Capital gain is taxed at a reduced tax rate (max. half marginal tax rate) if the taxpayer holds a major shareholding (10% or more) A tax deduction of up to EUR 50,000 valid every ten years may be claimed on the capital gain (doubled for married taxpayers and civil partners filing jointly)

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Real estate income

Residence occupied by the owner (main residence)

A principal private residence is deemed to have no rental value.

Mortgage interest linked to the property (ceilings applicable) are tax-deductible, as long as the property is the taxpayer's main residence.

Thresholds applicable to mortgage interest:

- EUR 2,000 for the 1st year of occupation and the following 5 years;
- EUR 1,500 for the following 5 years;
- EUR 1,000 for the following years.

These limits are multiplied by the number of individuals forming part of the taxpayer's household.

Residence rented out

The net rental income is determined by deducting rental expenses from the gross rental income.

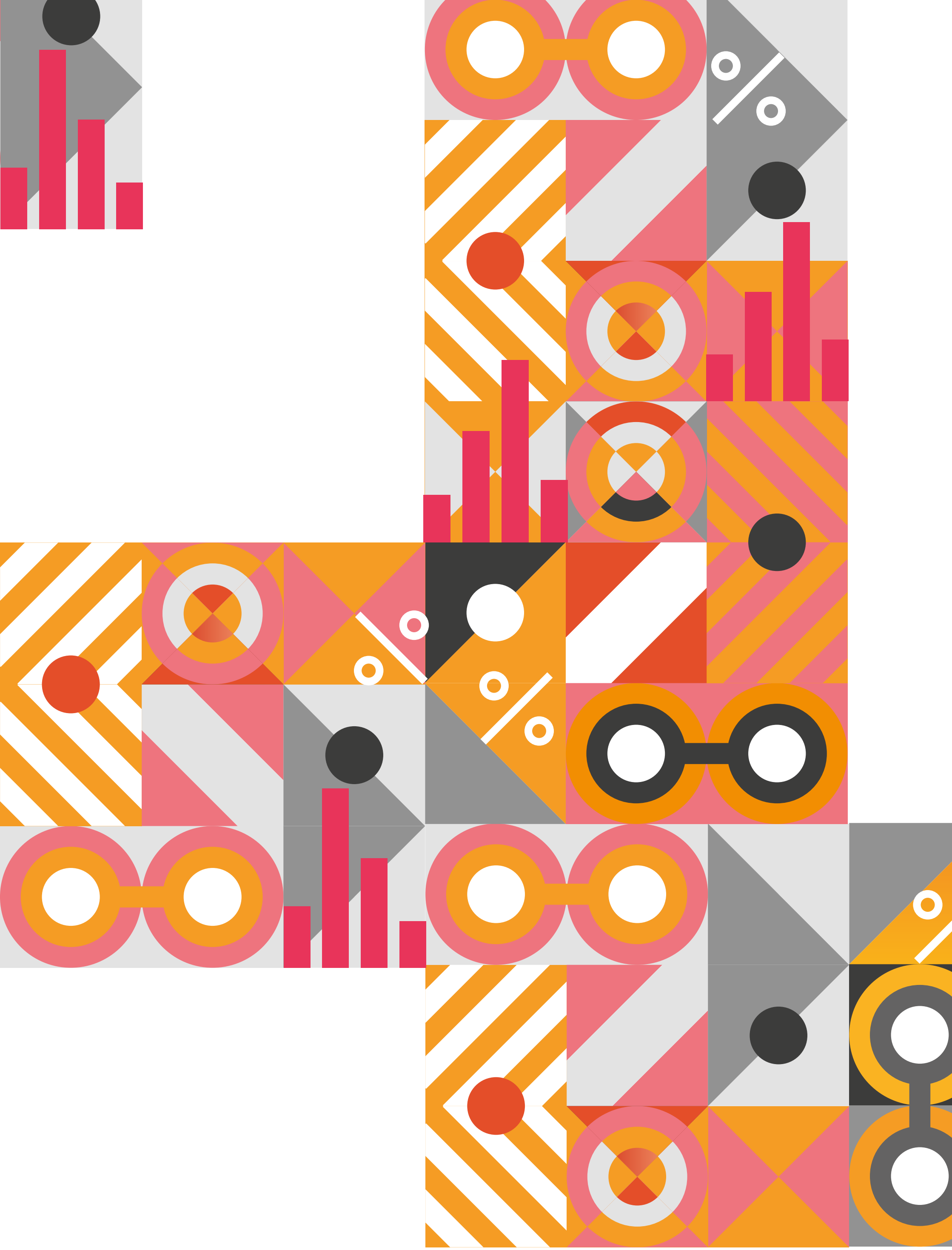
The gross rental income is determined by aggregating any payment made by the tenant to the owner of the property.

Expenses related to rental income:

- Debit interest on a mortgage loan;
- Insurance (fire, civil liability, etc.);
- Property tax;
- Repair and maintenance costs, etc.;
- Depreciation of construction (amortisation rate varies from 2% to 4% depending on the year of construction of the building) and further investments – except land (lump-sum calculation of 20% of the acquisition price if price of land at acquisition is unknown).

Alternatively, if the taxpayer does not have any actual expenses, a lump-sum deduction may be applied.

No deductions apply to a secondary residence located in Luxembourg or abroad.



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Deductible items

Special expenses

Mandatory state social security contributions

Mandatory state social security contributions paid to the Luxembourg social security system and contributions paid to a foreign state scheme in accordance with a social security treaty are tax-deductible.

Gifts

Gifts granted to a Luxembourg or EU qualifying institution are tax-deductible if the individual's qualifying donations exceed EUR 120 p.a. Tax deductibility is limited to EUR 1,000,000 and 20% of total net income.

Employee contributions to an occupational pension scheme

The employee's contributions to a qualifying occupational pension scheme set up by the employer are tax-deductible up to EUR 1,200 (yearly cap).

Lump sum

A yearly lump-sum deduction of EUR 480 is available for employees (doubled for taxpayers filing jointly, as long as they both earn employment income - see also questions & answers on p.17).

Extraordinary charges

Extraordinary charges are tax-deductible only if they exceed the "normal charge" of the household as determined by Luxembourg tax law. The costs incurred should be unpredictable, unforeseeable and reduce the ability to pay income tax during the year (e.g. medical expenses not reimbursed by the CNS or a mutual fund, legal fees, etc.).

In addition, the costs of child care, household employees and home assistance for disabled individuals are deductible.

Two methods of calculation:

- normal charge method (the deduction will depend on your family situation and your level of taxable income); or
- lump-sum deduction with a cap of EUR 5,400 on a yearly basis (only applicable for child care, household employees and home assistance for disabled individuals).

Tax credit for employees

Employees are entitled to a tax credit on a yearly basis ranging from EUR 0 to EUR 696 depending on their level of income (applicable to each married spouse and civil partner earning a taxable salaried income).

Questions & answers

What type of private expenses can I claim?

The lump sum of EUR 480 for employees can be replaced by actual expenses:

	Yearly limit
Maintenance paid to a divorced spouse	EUR 24,000
Interest payments and/or insurance premiums(1) (life, death, disability, accident, sickness, civil liability)	EUR 672
Contributions to home ownership savings plan(2)	EUR 672 / EUR 1,344
Private old-age pension schemes(3)	EUR 3,200
Single death insurance premium related to a mortgage loan(4)	EUR 6,000

1. Increased by EUR 672 for jointly taxable taxpayers and each dependent child.
2. Up to the age of 40, it is EUR 1,344. Increased for jointly taxable taxpayers and each dependent child.
3. Amount per taxpayer subscribing to a private old-age pension scheme.
4. The deduction can be increased based on the individual's personal situation (age, number of dependent children, etc.).

Are there any extra deductions for married taxpayers?

Yes. Married taxpayers and civil partners are entitled to a EUR 4,500 tax deduction on a yearly basis if they file jointly[1] and both earn professional income taxable in Luxembourg.

What about deductions for children?

Single parents with dependent children may claim a yearly tax credit ranging from EUR 750 to EUR 1,500 depending on their level of income. Moreover, education and maintenance costs for children who do not qualify as dependent can be deducted by up to EUR 4,020 per child per year.

1. If the spouses opt for separate taxation (please refer to the section on the tax treatment of married taxpayers), they will each be entitled to a EUR 2,250 tax deduction (married taxpayers only).

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Social security

Regular social security contributions

Regular Luxembourg social security contributions consist of an employer and an employee portion. Both are computed on gross remuneration capped at EUR 11,566.88 per month on 1 April 2022 (EUR 138,802.56 cap per year).[1] The following rates are applicable.[2]

	Employee's portion	Employer's portion
Health		
• Periodic remuneration	3.05%	3.05%
• Non-periodic remuneration (e.g. bonus)	2.80%	2.80%
Sickness (employers' mutual fund)	/	0.53% - 2.88%[(3)]
Pension	8%	8%
Accident	/	0.675% - 1.125%[(4)]
Health at work	/	0.14%[(5)]
Total (periodic remuneration)	11.05%	12.395% - 15.195%

1. Please note that this limit is subject to change depending on developments in the consumer index, which may change in 2022.
2. Rates applicable for the year 2022.
3. Depends on the absenteeism rate in the company.
4. This rate depends on the factor bonus-penalty system and is determined by the "Association assurance accident".
5. Or EUR 45/year if the employer is registered with the ASTF.

Mandatory social security contributions borne by the employee are deductible for Luxembourg income tax purposes.

Dependency contribution

In addition to the above-mentioned regular social security contributions, employees are subject to a monthly contribution ("contribution dépendance") based on the gross remuneration less EUR 6,940.08 per year for 2022. This contribution amounts to 1.4%. Unlike regular social security contributions, the dependency contribution's basis is not capped and is not tax-deductible. The dependency contribution is also payable by Luxembourg residents on their patrimonial income if they benefit from Luxembourg health insurance.

Social security benefits

Healthcare benefits

- Sickness coverage;
- Work-related injury and occupational sickness insurance.

Unemployment benefits

- Maximum unemployment benefit is equal to 80% of previous gross salary (capped) and applies to Luxembourg residents only.

Attractive benefit system/ relatively low social security contributions

Retirement benefits

- Minimum old-age pension is equal to EUR 2,035.19 per month and the maximum amount is EUR 9,422.19 for a full career in Luxembourg.

Social benefits

- Family allowance: EUR 3,341.40 net annually for one child under 5 years old;
- Parental leave: from EUR 2,313.38 to EUR 3,855.63 gross per month, depending on monthly income;
- Maternity benefits;
- Dependency insurance.

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Taxation of cross border workers

As previously indicated, Luxembourg tax residents are taxable in Luxembourg on their worldwide income whereas non tax resident individuals are taxable locally on their Luxembourg source income only. One such source of income would be remuneration paid in connection with a Luxembourg employment contract, on the basis that the individual physically performs the duties of the employment in the territory of Luxembourg.

However, specific rules apply to the taxation of Luxembourg employment remuneration in the hands of non-Luxembourg resident employees if the employee works outside of Luxembourg. Therefore, if an employee has business trips and trainings outside of Luxembourg, or does home based working, there may be an impact on the taxation of the Luxembourg employment income as well as tax consequences in the country of residence.

In order to establish whether Luxembourg employment remuneration is fully taxable in Luxembourg an individual should refer to the Double Tax Treaty between Luxembourg and their country of residence.

Over the past several years, the Double Tax Treaties (DTT's) between Luxembourg and border countries (Germany, France and Belgium) have been amended to include certain tolerance thresholds with regards to non-Luxembourg workdays.

The most recent development is that the agreement signed between Luxembourg and Belgium which entered into force on 1 January 2022, has increased the threshold of 24 days to 34 days per year.

A summary of the different thresholds and related countries is outlined below.

Country of residence	Threshold*
Germany	19 days
Belgium	34 days
France	29 days

* Please refer to the Covid-update on page 21.

As such, if an employee exceeds the above threshold of non-Luxembourg workdays, the income related to those workdays becomes fully taxable in the country of residence – please note that there may even be withholding tax obligations for Luxembourg employers on such income in the other country.

Correspondingly, the related income should then be exempt from tax in Luxembourg.

In addition to the above tax consequences, there may also be social security obligations arising as a result of non-Luxembourg work days – A1 certificates may need to be obtained, social security obligations may be triggered in other countries etc. Indeed, we see that it is becoming more and more important for employers and their employees to ensure compliance with their tax and social security obligations within the context of cross border working and business travel.

Covid update on the tax thresholds

As a result of the Covid pandemic, the border countries have suspended the application of the tax thresholds for France (29 days), Belgium (34 days) and Germany (19 days) until 31 June 2022 if the employee worked from home as a sole result of the Covid measures.

Our services

We offer full range of HR related services including personal and employment tax and social security related services. To help you comply with and to make the most of your tax obligations:

Consulting tax – Compensation & Benefits

Consulting tax - Compensation & Benefits

- Offer the best optimised package to your employees: analysis, cost estimations, set up of remuneration policies
- Implementation of the special tax regime
- Analysis and assistance in connection to the profit sharing plan

HR administration outsourcing

HR administration outsourcing

- Rely on an experienced consultant able to implement your HR policy on a daily basis
- Ensure a reliable point of contact for your employees
- Conduct specific projects equipped with a solid knowledge of Luxembourg legislation and market

Global mobility services and consulting

Global mobility services and consulting

- Provide full support to your mobile employees with their tax obligations in Luxembourg
- Measure tax implications of expatriation and ensure full compliance with international social security and tax rules
- Pre-payroll analysis, annual checks

Standard payroll services

Local payroll processing

- Ensure satisfaction of your employees thanks to accurate payroll calculation and timely payment
- Rely on us for full compliance with Luxembourg rules and reporting obligations
- Operate digitally with PPO

Immigration and legal services

Immigration and legal services

- Facilitate the quick arrival of your third country talents in Luxembourg: advise in immigration and social badges
- Our lawyers from PwC Legal assist you with Luxembourg employment law to ensure full compliance

Complex payroll services

Multi-territory payroll processing

Benefit from the widest global internal payroll network to ensure full compliance of payroll obligations of your cross border workers and expatriates

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