



Global Mobility Services

Full-service consulting
Personalised support from a single point of contact
Comprehensive expertise for SMEs
Sustainable partnerships and long-term trust





360° Solutions

Nowadays companies often face global and complex challenges that require a coordinated service with specialized skills. For this reason, Auren has developed the 360° Solutions.

With its 360° solutions, Auren offers suitable expertise and professional advice from a single source. Our experienced key account partner is responsible for the overall management of your complex consulting projects. As the customer's central point of contact, he knows which specialists need to be involved at Auren and coordinates their involvement.





What are Auren's Global Mobility Services?

Global Mobility Services (GMS) support companies in realizing and managing the assignment of their employees in Germany and abroad while complying with international legal requirements.

Our service is aimed at companies that deploy employees internationally. We support you throughout the entire process of your international assignments. Our services include the drafting of contracts, dealing with visa issues, social security and tax matters as well as providing comprehensive advice in the countries involved.

In a globally connected business world, the topic of global mobility is becoming increasingly important. The search for suitable employees is no longer restricted to Germany, but is now conducted in neighbouring countries or even further afield. In times of remote working or working from home, it is suddenly becoming possible to work from anywhere. The employment of foreign skilled workers in Germany or of German skilled workers abroad is also becoming more and more important due to the increasing shortage of skilled workers.

As a result, the tasks of HR departments are increasingly complex and the legal framework is becoming more extensive. Individual legal fields such as labour law, immigration, payroll tax and social security law are generally becoming independent of each other as they are evolving in part in a completely different manner.



Customized Global Mobility solutions according to your requirements

Our team includes different specialists: labour law specialists and lawyers, tax advisers, HR management consultants, experts in social security law and payroll accountants.

They all combine many years of experience and expertise for you and your company and work with you to develop solutions for the smooth implementation of the international assignments of your employees.

Labour law advice

Navigate confidently through international legal challenges with Auren: we address complex issues pragmatically and find a solution in a legally watertight manner. We support you in your worldwide activities regarding the international assignment of employees with a wide range of legal services.

Our approach at a glance:

- Drafting of necessary employment contracts and additional agreements regarding assignments
- Providing advice on working and employment conditions in accordance with the regulations in force in the host country
- Developing assignment guidelines

Tax advice

Our advice on international tax law is always provided with the involvement of experts in the relevant foreign legal and tax system. We are supported by Auren colleagues in eleven different countries and colleagues from ANTEA, an alliance of independent consultancy firms with expertise and extensive experience in more than 70 countries around the world.

We are thereby able to optimally structure the international assignment in experienced and well-coordinated project teams.

Our services at a glance

- Tax advice on international assignments of employees
- Conducting arrival and departure tax briefings with your employees
- Advice on declaration obligations at home and abroad (abroad with the help of our network partners)
- Advice regarding the possible setting up of a permanent establishment by your employees
- Assistance with child allowance and/or parental allowance during the assignment abroad
- Realisation of international assignments starting from advice on the "best" approach to be adopted regarding hypothetical tax calculations to supporting the employee concerned at the assignment location as well as in Germany.



Tax declaration

When an employee is assigned abroad, it is very important that he or she correctly complies with the declaration obligations at home and abroad.

Tax law is a prime example of unsystematic changes in the law. The reason for this is that tax laws have to reflect a wide range of social interests through compromises.

Accordingly, it is almost impossible for an ordinary taxpayer to keep track of the sheer quantity of the regulations contained in tax law. At the same time, the pressure for tax honesty is increasing.

Preparing tax returns for both companies and individuals has long ceased to be a mere filling out of forms. We regard the recognition and identification of tax potentials and risks as well as the optimal exercise of options as a fundamental component of our services. Together with you, we also develop strategies for planning ahead regarding the tax implications of your private and business activities.

Our services at a glance:

- Preparing all annual tax returns for your employees (private person)
- Tax planning
- Preparing tax equalisation calculations
- Applying for refunds of foreign withholding taxes
- Checking tax assessments
- Applications of all kinds (adjustment of advance payments, deferral, remission, enforcement, assignment)
- Representation in appeal proceedings

Social security advice

In the case of cross-border employment, the question arises regarding the continuation of the social security obligation in the home country, which is often to remain in place (at the employee's request).

In principle, social insurance follows the so-called "territorial principle", i.e. an employee is generally insured in the country in which he or she is employed.

In the case of cross-border employment, national social security law is superseded by bilateral or international social security law between the home country and the country of employment.

The social security law of the country or countries in which the employee is assigned must be checked. Exceptions and particularities must be observed.

An assignment in one of the EU Member States, EEA countries or Switzerland differs from an assignment in a country with which the country of residence or home country has concluded a bilateral agreement. An assignment in a country with which there is no social security agreement presents a particular challenge. In this case, compulsory social insurance usually applies in both countries.

If required, we will support you in the review process and submit the necessary applications and declarations for the international assignments of your employees.

Our services at a glance:

- Clarification of insurance coverage in the country of assignment and in the home country
- Clarification of the particularities of social security law
- Application to remain in the German social security system
- Review and submission of the necessary applications and declarations



HR management & payroll

We are also able to provide you with payroll accounting as well as HR management services in an international environment. Local payroll accounting with its sensitive data is complex, time-consuming and subject to numerous legal requirements. Additional complexity arises from cross-border relationships, e.g. in international assignment relationships.

Our HR management services support you in implementing HR and remuneration systems, also in connection with aligning these with existing group systems that have international elements. We assist you in the administrative processes such as drafting contracts, amending the contractual framework or preparing country-specific reports such as the annually required report on the levy for non-employment of the severely handicapped, the report for the employers' liability insurance association as well as the quarterly reports to the State Statistical Office for assignments to Germany and from Germany.

Payroll accounting - at home and abroad

The requirements that have to be met by payroll accounting systems to ensure correct processing are manifold. Extensive knowledge of labour, wage tax and social security law is necessary for this. As case law in these areas is subject to ongoing change, this topic has now become a major challenge for a company in its day-to-day business.

We have made this business area one of our core competencies. With an efficient process organisation, specialised employees and the use of state-of-the-art IT systems, we prepare complex and comprehensive payroll accounting records. Of course, our processes are certified. We will be pleased to send you the report on the audit of our internal control systems carried out in accordance with IDW PS 951. In addition, we meet the highest standards under data protection provisions and contract-related data processing.

Our services at a glance:

- Current payroll (salaries/hourly wages/fixed wages)
- Preparing analyses and total cost reports based on your requirements
- Sending payroll statements or retrieving information as part of a secure cloud solution

Immigration

Do you need assistance in applying for a visa and residence permit for your employee to work at home or abroad? Depending on the country of assignment and the political framework, we will support you directly or put you in contact with one of our partners. You and your employees will be guided step by step through the complex application process.



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ASIA-PACIFIC: Australia, Bangladesh, China, India, Indonesia, Japan, Malaysia, New Zealand, Pakistan, Singapore, South Korea, Thailand, Vietnam.

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