



BDO International

BDO International は世界5大会計事務所ネットワークの一つです。BDO International は160以上の国及び地域に1,776か所の加盟事務所を有し、111,000人を超えるパートナー及びスタッフが所属しています(2022年9月時点)。BDO International は監査、会計及び税務サービスのみならず各種アドバイザリーサービスや人事労務サービスを含む各種アウトソーシングサービス等のプロフェッショナルサービスをクライアントに提供しています。

BDO Japan GROUP

BDO Japan グループは、世界第5位のアカウンティングネットワークに所属し、海外進出が著しいグローバル企業に対して、高品質でタイムリーなサービスを提供しています。

networks in the world. With 1,776 member offices located in over 160 countries and regions, BDO International consists of over 111,000 partners and staff members (as of September 2022). BDO International provides a wide range of professional services including those related to audit, accounting, tax, and advisory services as well as outsourcing services including Human Resources for companies expanding globally.

BDO International is one of the five largest accounting

BDO Japan Group is part of BDO International, which is the fifth largest international accounting network.

We provide high quality and timely services to global companies which are rapidly expanding overseas.

BDO Hong Kong

BDO香港はBDOインターナショナルネットワークの香港メンバーファームであり、世界5大会計事務所ネットワークの一つです。

香港では、60名のパートナーと約1,000名のスタッフを擁し、 香港の5大会計事務所の一つでもあります。

BDO香港は、保証サービス、個人顧客サービス、リスクアドバイザリーサービス、スペシャリストアドバイザリーサービス、税務サービスなどの様々な専門サービスを提供しています。

BDO Hong Kong is a firm of BDO's global organisation, one of the world's five largest accountancy and advisory networks. BDO Hong Kong has 60 directors and approx 1,000 staff and is one of the five largest accounting firms in Hong Kong.

BDO Hong Kong provides a full range of professional services, including Assurance Services, Private Client Services, Risk Advisory Services, Specialist Advisory Services, and Tax Services.

海外赴任/出張においては、社内制度(赴任者規程、人事制度、福利厚生、現地サポート)、日本の社会保険/税務(個人、 法人)、任地の税制/社会保障制度、ビザなど、検討すべき論点が多岐に渡ります。BDO 香港、BDO Japanグループお よび海外BDOメンバーファームが連携することにより総合的にご支援させていただきます。

Overseas assignments/business trips involve a wide range of considerations, including Company Rules (regulations for assignees, personnel systems, welfare and local support), Japanese social insurance/tax (individuals and corporations), local tax/social security systems, and visas. BDO Hong Kong, together with the BDO Japan Group, and the overseas BDO Member Firms cooperate to provide comprehensive support.

▶ 帯同した子女の教育費に対して

▶ For unaccompanied transfer (remaining family and domicile in Japan)

▶ For the educational expenses of the accompanying children

► To the overseas assignment itself

Payments

► For hardships

▶ For local positions

社内規程/制度 Comapany Rules 税務 Tax Affairs ビザ Visa 赴任者のルールをどうするか 給与負担をどうするか ビザ取得をどうするか ▶ 赴任の定義、期間、勤務/休暇、家族帯同 ▶ 本社の負担、現地法人の負担 ▶ ビザの種類/要件確認 Overseas ▶ 国外関連者寄附金or移転価格税制 ▶ 申請手続 ▶ 赴任/帰任旅費、引越し費用、支度金 出張のルールをどうするか How to get a visa Salary Cost Allocation ▶出張の種類(日帰り、普通、長期) ▶ The Japan parent company bears the cost or the overseas subsidiary bears the cost ▶ Visa types/Requirements confirmation ▶旅費、宿泊費、日当 ▶ Donations to foreign affiliates or transfer pricing system ► Application Procedures **Rules for Assignment** ▶ Definition, Period, Work/Leave, and Accompanying Family Member ► Assignment/Return Travel Expenses, Moving Expenses, Moving 現地生活 Local Life Allowance Assignment/ Rule for Business Trip 現地サポート ► Types of business trip (day trip, regular, long-term) ▶ 住居/学校探し **Business Trip** ▶ Travel Expenses, Accommodations, Per Diem ▶ 現地口座開設および公共サービス開通支援 ▶自動車免許 税金 赴任/出張 ▶ 語学教育 社会保険 Social Insurance Local support ► Accommodation/School finding 社保料 社会保険を継続させるか ▶ Support for opening local bank accounts and setting public services Social Insurance ▶任地国との社会保障協定有無 ► Vehicle licenses Japan 標準報酬をどう設定するか ► Language education ▶日本給与をもとに計算 or 日本と現地給の合算額をもとに計算 各種赴任時手当 日本 社会保険の手続きをどうするか ▶ 労災保険の海外特別加入 ▶介護保険の免除申請 税務 Tax Affairs Social Insurance Continuity 手取額 ► Social security agreements between the host country and Japan ▶手取額を保証するために任地税金・社会保険料等を計算して額面を **Setting Standard Remuneration** ▶ Determine based on the salary in Japan or determine based on the 決定する 海外基本給 salaries paid in both Japan and the host country. Gross Up Calculation Overseas **Specific Procedures** 手取額 Base salary ▶ Determine the gross pay by adding taxes and social insurance, etc. of ▶ Overseas special enrollment to industrial accident compensation Net Pay the Host Country to protect the Net Pay. insurance ▶ Application for exemption from Long-term Care Insurance 社保料 社会保険料 Social Insurance 税務 Tax Affairs 現地社会保障制度への加入 日本の居住者となるか Enrolment in the local social security system 税金 ▶ 居住者/非居住者の判断 租税条約/短期滞在者免税 ▶相手国と租税条約があるか 社内制度 Company Rules 社内制度 Company Rules ▶短期滞在者免税の要件を満たしているか 役員か従業員か 赴任者の処遇をどうするか(処遇ポリシー検討) 支給対象 ▶ 赴任者/出張者は役員か従業員か ▶海外赴任そのものに対して ▶ 「No loss, No gain」を考慮するか 外国税額控除 ▶ ハードシップに対して 海外基本給をどう決めるか ▶同一の所得について二重課税を回避 ▶ 現地での役職に対して ▶ 日本の生活水準を維持する(購買力保障) ▶ 単身赴任に対して(残留家族、留守宅)

▶ 手取額をそのまま現地賃金に換算(併用方式)

Assignee Treatments

(Separate Method)

▶ "No Loss, No Gain" consideration

How to Determine Overseas Base Salary

▶ 赴任中の職務や役割に基づいて再設定(別建て方式)

► Maintain Japan's standard of living (Balance Sheet Approach)

► Convert Japan Net Pay into the local wages (Combined Method)

▶ Reconfiguration based on duties and roles during the assignment

Director or Employee

Tax Resident of Japan or Not

▶ Determination of Japan tax residency Treaty Exemption for Short-Term Business Travelers

▶ Is the assignee/business traveler a director or an employee?

▶ Is there a tax treaty between the host country and Japan?

▶ Are the conditions for the treaty exemption fulfilled?

Foreign Tax Credits

▶ Mitigate impact of double taxation on the same income

From Overseas 海外から



Home Country Considerations 本国での検討事項

- ▶ Compensation Review 出向者給与の見直し
- ► Assignee Benefit Review 出向手当の見直し
- ▶ Cost Estimation 出向費用の試算
- ▶ Hypo Tax Calculation ハイポタックス計算
- ▶ Certificate of Coverage Application 適用証明書の取得
- ▶ Departure Planning 出国計画の策定
- ▶ Home Country Departure Procedure 本国出国手続き
- ► Hypo Tax Calculation ← 年次ハイポタックス計算
- ▶ Home Country Tax Compliance 本国確定申告
- ► Home Country Tax Equalization タックスイコーライゼイション

- ▶ Departure Planning 帰任準備
- ▶ Post-Assignment Home Country Tax Compliance 帰任後本国確定申告
- ▶ Final Tax Equalization 最終タックスイコーライゼイション

Other Services 他の関連サービス

- ▶ Company Housing Policy Review 社宅規定のレビュー
- ▶ Company Housing Implementation Assistance 社宅制度導入サポート
- ▶ Relocation Assistance in Japan 転居に関するサポート

Pre-

Assignment

出向前

Arrival

赴任時

Assignment .

出向中

Departure

帰任時

Post-

Assignment

出向後

→ ▶ Japan Tax/Social Ins. Advice

BDO - Japan Services

日本で提供できるサービス

- 税制及び社会保険制度についてのアドバイス ▶ Japan Payroll Advice
- 給与計算に関するアドバイス ▶ Assignment Letter Review & Advice 出向契約書の見直しとアドバイス
- ▶ Expat. Benefits Review & Advice 出向手当のレビューとアドバイス
- ▶ Japan Tax/Social Insurance Estimation 所得税・住民税・社会保険料の試算
- ▶ Gross Up Calculation グロスアップ計算
- ▶ Visa/Immigration Advice ビザ関連アドバイス
- ▶ Pre-Assignment Consultation 出向前アドバイス
- ▶ Visa Application ビザ申請
- ▶ Post-Arrival Consultation 赴任時アドバイス
- ▶ Tax Registration Assistance 税務関係登録サポート
- ▶ Social Insurance Registration Assistance 社会保険関係登録サポート
- ▶ Japan Payroll Set Up 給与計算準備作業
- → Japan Payroll Services 日本支社等に対する給与計算サービス
- ▶ Gross Up Calculations グロスアップ計算
- ► Annual Income Tax Return Preparation 年次個人所得税確定申告書作成サービス
- ► Tax Split Calculations 個人所得税等会社負担金額の計算
- Tax Payment Assistance, including Funding Requests 納税資金送金依頼及び納税サポート
- ▶ Visa Renewal ビザ延長申請
- ▶ Pre-Departure Consultation 帰任前アドバイス
- ▶ Tax Clearance Assistance 帰任時所得税・住民税納税サポート
- ▶ Social Insurance Deregistration 帰任時社会保険料等最終手続き
- ▶ Tax Agent Services 帰任時納税管理人サービス
- Post-Assignment Payroll Services 帰任後給与計算サービス
 - ▶ Post-Assignment Tax Return Preparation 帰任後個人所得税確定申告書作成サービス
 - ▶ Final Gross Up Calculation 帰任後最終グロスアップ計算
 - ▶ Post-Assignment Japan Tax Payment Assistance 帰任後納税サポート

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BDO Limited, a Hong Kong limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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