

Speaking Engagements | December 16, 2022 | 4:35 AM - 5:35 AM ET

33rd Annual Institute on Current Issues in International Taxation

JW Marriott

1331 Pennsylvania Avenue NW

Washington, DC

SPEAKERS

[Joan C. Arnold](#)

Friday, December 16 • 9:35 – 10:35 a.m. ET

Joan Arnold will chair a panel on *Mobile (Global) Executives – Impact and Planning* on Friday, December 16 at [The George Washington University Law School: 33rd Annual Institute on Current Issues in International Taxation](#).

Through a case study, the panel will develop and explore a framework to analyze the company and individual tax issues that arise when an employee performs services for a corporation that is not located in the jurisdiction of the residence of the employee. They will address substantive tax issues and reporting and compliance and will consider a few means of self-help to manage the issues. Key issues include:

- Residency of the individual, taxing employment income, and compliance issues
- The existence of a PE as a result of the arrangements – will OECD change the answer?
- If a PE, what is profit attribution?
- Impact on operational tax analysis – DEMPE concerns
- Self-Help – using a local subsidiary, split payrolls, using a PEO, business-driven solutions. Is it really a help?

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