

Speaking Engagements | March 29, 2023

# ABA/IBA 23rd Annual US and Europe Tax Practice Trends Conference

**The Dolder Grand**  
**65 Kurhausstrasse**  
**Zürich CH-8001, Switzerland**

## **SPEAKERS**

[Joan C. Arnold](#) | [Morgan Klinzing](#)

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**March 29 – 31, 2023**

Troutman Pepper Partners Joan Arnold and Morgan Klinzing will be speaking at the ABA/IBA 23rd Annual U.S. and Europe Tax Practice Trends Conference taking place on March 29 – 31, 2023 in Zurich, Switzerland.

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## **CET Private Equity Alternative Liquidity: Secondary Transactions, GP-Led, Etc.**

**Thursday, March 30 • 4:15 – 5:30 p.m. CET**

**Troutman Pepper Speaker: Morgan Klinzing**

Current market conditions have pushed private equity funds managers to look for alternative sources of liquidity and last year has seen a surge in secondary and GP-LED transactions. These transactions entail the sale of an asset to another private equity fund managed by another GP or to a “continuation fund” managed by the same GP. This panel will discuss the tax challenges raised by such transactions from an asset or source country perspective, from an investor perspective or from a GP/managers perspective.

[View presentation slides \(PDF\).](#)

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## **Workers (and Executives) Without Borders – Traps for the Outwardly Mobile Taxpayer**

**Friday, March 31 • 2:45 – 4:15 p.m. CET**

**Troutman Pepper Speaker: Joan Arnold**

For global tax managers whose day is filled keeping up with Pillar 1, Pillar 2, ATAD, GILTI, BEAT, and more, a new worry has popped up. Remote workplaces of employees, foreign residence of a key director, and a real or apparent shift in functions to a foreign affiliate may trigger new tax exposures.

Why is remote work popular? Does the company have a permanent establishment abroad in the form of a remote worker? Did the company shift its place of effective management abroad – potentially resulting in dual tax residence – because a key decision maker resides in a foreign country? What are the company's payroll withholding tax obligations at home and abroad when it pays the remote worker? Will the shift of functions be challenged by tax inspectors in the home country at the same time it is respected abroad, leading to a double

inclusion of income?

Will a transferred executive that is highly paid face an exit tax at the time of a move abroad? Has the O.E.C.D. published guidance on these topics, and if so, is it helpful? What is the current trend regarding taxation of frontier workers? The panel will address these real-life issues and provide guidance to minimize risk of double taxation.

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