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Global Social Security

Social security rates across the globe are increasing, often exceeding the income tax rates. Complex rules and a greater focus from authorities are all increasing the risks for our clients. Companies need to ensure social security is being paid at the right time, in the right location and on the right compensation, as well as having all the correct documentation in place.

What are the key social security challenges faced by companies?

Displaced workers

 Many employees are now working remotely in a different location from their employer but the EU concessions cease in June 23, with new rules being drafted

Post Brexit rules

- Understanding the new rules and how to leverage the best outcome for the business
- 2 year anniversary planning!

Optimization

 Companies are missing opportunities to significantly reduce overall program cost

new rules being draited		
Remote work	Business Travellers	EU Changes
 Can you get an A1/CoCs for remote workers? 	 At what point is a CoC required? 	 New regulations coming down the line
 Where should you pay social security for Frontier workers & working holidays 	 What is the link to the Posted Worker Directive 	 Sharing of data between authorities becoming more common
Non-agreement/Payroll	EU Posted Workers	US specific challenges
 Are payrolls operating correct home/host liabilities where no 	 the need for an A1 - even for a 1 day trip 	Regular travel/split rolesPayroll considerations
social security agreement is in place?	 Pre-travel clearance opportunities 	

How can Vialto Partners support with the above challenges?

Pre assignment reviews to identify potential problem cases and opportunities, thus enabling appropriate action to be taken prior to the move.

Preparation & submission of social security applications using a fully automated process enabling compliance at competitive pricing.

Tracking of refund claims at the end of an assignment, ensuring companies minimise lost revenue.

• Payroll notifications fed directly into home and host country payrolls to ensure corporate compliance.

Integration with immigration and payroll vendors to ensure a seamless, agile service.

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Risk Review

We can review your global population to identify your areas of risk and potential opportunities.

Update you proactively on legislative changes that could impact social security compliance requirements.

Support

We provide you with one key contact to provide a global service, working with a network of 140+ countries to provide you with the relevant location and industry specific insights.



Compliance management

We provide an automated social security compliance process with real time tracking available via myMobilityHQ.

We monitor expiry dates and flag to you when social security applications need to be extended.



Optimization Review

We can provide, at no-cost, a high level analysis of optimization opportunities for your mobile population.

For a more detailed analysis, we can provide you with dashboards that quantify cost savings across your population.

Risk and Optimization Reviews

Vialto Partners can help you by:

- Quantifying the potential savings by country, assignee type and duration.
- Validating the countries where money is currently being left on the table;
- Preparing a business case to help get internal approval
- Delivering an end-to-end process that maximises the return to the corporate whilst ensuring individuals are unaffected.

Social Security Cost Comparison and Optimization Tool

Cost Optimized State Current State Current state shows the social security position in line with current policy For Agreement moves, we have calculated social security is payable in the cheapest location. For Non Agreement moves where contributions are currently due in the Home i.e. remain in the home where possible. Country, we have removed the liability in the home country to result in a cost savings. Totalization/Non Totalization Liability Optimized Total Home Social Optimized Total Host Social **Dual Liability** Total savings Security Contributions Security Contributions No Liability 9.82M 36.13M 35.94M Current total Home Country Top 10 Highest social security cost countries social security contributions Total soc sec costs No. of expats Home Country France 8,800,175.22 60 57.71M Brazil 5,347,172.50 46 Social security costs in Current State vs Optimized 4,973,016.07 Costa Rica 43 Current Total SSContributions - home&chost(USD) Optimized Total Host SSContributions - (USD) United States 150 4,850,411.01 4,220,038.34 52 Current total Host Country Belgium social security contributions 38 Italy 4,005,740.01 Total 91 Mexico 3,896,372.86 24.18M 93 United Kingdom 3,701,676.28 74 Poland 3,520,041.38 37 2,932,106.96 Romania Total 46,246,750.63 684 Home Count

Comparison of social security costs based on Home Country and Host Country combinations 1. Pick a Host Country from the drop down list below 2. Choose the Agreement type to filter the home/host type (Non-agreement, Agreement, Intra-EU, EU to Non-agreement) 3. The graph on the right will show the total social security costs (employee & employer) of expats in the host country under the Current state, Optimized state, and the cost savings under the Optimized state Totalization/Non Totalization Host Position V Host Country V Home Position V V All V All All All \vee No. of expats Current vs Optimized costs by HOME locations 9 Current SS Costs Optimized SS Costs Ocost savings Host Country Cost Savings by Optimization Costa Ri 36,971.81 Algeria United States 39,332.16 Argentina Belgiun 61,190.25 Australia 0.00 Austria Mexico 63,932,15 Azerbaijan United Kingdon 2,344.00 Bangladesi 377,831.96 Belgium 105,697.74 Brazil 29,624.79 Bulgaria



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Why are Vialto Partners different?

Our GSS services are technology enabled. From the logic that determines which social security action to take, to the final submission of the application. Technology underpins all that we do.



Digital worker Our digital worker, Bob, submits the applications. Bob identifies any issues and shares these with your $(f \in O)$

issues and shares these with your GSS specialist.

submission and certificate and be alerted of expiry dates.

However, technology is not a replacement for specialists, which is why Vialto Partners has a dedicated network of 200 GSS individuals to provide a range of consulting and optimisation advice across 140 countries.

We continue to enhance our services, the next step is **myGSS** - coming to you in Autumn 2023. A home for everything social security.

al Corp	Welcome, Alan!	New Certificate Application		
nboard	Global Social Security Dashboard		View more →	Recent activity View mo
s ources ~	Certificate Application Status To-Do List	> 10 Applications In Progress	Upcoming A1/COC Expirations	Article - The Netherlands: Social Security developments f remote workers.
Insights Learn	65 Submitted 45	 3 Ats/CoC's Received 2 Query Responses Received 	5	GSS 101 Training - Module 2 - Non-agreement moves - V are they important?
GSS community ice add-ins	In progress 10 Vialto review in process 5 Cancelled 5	▶ 1 Further Consultation Required View all →	Expired 16 12 Expire in > 90 Expire in < 90 days	• Application - Bloggs, Jo - Belgium to Germany
tings				
	Explore social security requirements	Insights	View all →	Learn
	Complete the scenario details below to understand so security compliance guidance and restrictions in the h and host location.	ocial ome	know? n A1/CoC's were filed →	Learn Pick up where you left off View al → GSS 101 Training 3 modules remaining
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	Complete the scenario details below to understand so security compliance guidance and restrictions in the h and host location. Travel details	ocial ome 	know? n A1/CoC's were filed his year. lands: Social velopments for tkers'	Pick up where you left off View al → GSS 101 Training 3 modules remaining

- Tailored dashboard
- Instant application
- Expirations Tracker
- Clearly labelled to do list
- Access to logic
- Useful Insights
- Learning modules, quick references guides and videos
- Help feature



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