PwC Global Mobility Services Team offers comprehensive solutions that help to maximise business value from international assignments – bringing organisations to the leading edge of business performance.

Staying ahead in today’s increasingly competitive global market requires the agility to respond swiftly to market opportunities and deploy the right resources, legally and affordably, to foreign locations. Organisations are fast realising the need for practical, yet comprehensive strategies when placing their most important assets overseas.

Expatriate compensation and benefits

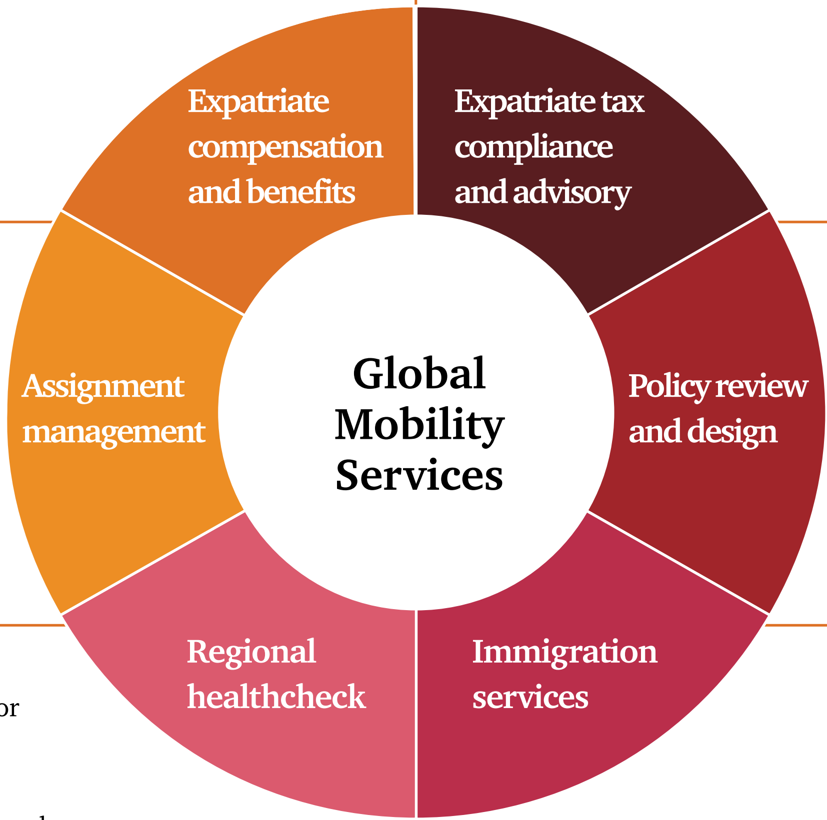
- Expatriate remuneration structuring
- Advice on deferred compensation plans
- Localisation plans
- Expatriate allowance benchmarking

Assignment management

- Assignment initiation, maintenance and repatriation
- Processes supporting compliance
- Assignment service delivery models
- Design of global, regional and local support frameworks
- Assignment career management

Regional healthcheck

- Review of payroll reporting procedures for tax compliance
- Re-design of effective remuneration package
- Ensure compliance on employer’s procedural manuals align with local laws or practices



Expatriate tax compliance and advisory

- Home and host country tax filing assistance
- Regional and global tax co-ordination
- Tax planning and advice on cross border mobility issues
- Advice and review on tax efficient employment structure

Policy review and design

- Design effective reward schemes for talent motivation
- Employee pension and retirement schemes consultation align with HR objectives
- Policy cost-optimisation, alignment and benchmarking
- Tax equalisation and tax protection policies for international assignments
- Equity plan designing and consultation

Immigration services

- Work and temporary permit applications
- Strategic planning and compliance advice
- Citizenship and permanent residency applications
- Co-ordinated worldwide migration

Individual income tax rates

Last edited in September 2017

Mainland China
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Calendar year 2017

Monthly taxable income (RMB)	Tax rate
0-1,500	3%
1,501-4,500	10%
4,501-9,000	20%
9,001-35,000	25%
35,001-55,000	30%
55,001-80,000	35%
Above 80,000	45%

Hong Kong
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Year of assessment 2017/18

Annual taxable income* (HKD)	Tax rate
0-45,000	2%
45,001-90,000	7%
90,001-135,000	12%
Above 135,000	17%

*The proposed new income bands are subject to approval by Legislative Council.

- The maximum tax payable is limited to tax at the standard rate of 15% on the individual's employment income less allowable deductions and charitable donations, but without a deduction for personal allowances.

Malaysia
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Calendar year 2017

Annual taxable income (MYR)	Tax rate
0-5,000	0%
5,001-20,000	1%
20,001-35,000	5%
35,001-50,000	10%
50,001-70,000	16%
70,001-100,000	21%
100,001 to 250,000	24%
250,001 to 400,000	24.5%
400,001 to 600,000	25%
600,001 to 1,000,000	26%
Above 1,000,000	28%

- A non-resident individual is taxed at a flat rate of 28% on total taxable income.
- An approved individual who is a Malaysian citizen under the Returning Expert Programme will be taxed at the rate of 15% (subject to approval by the Minister).

Myanmar
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Year of assessment 2017/18

Annual taxable income (MMK)	Tax rate
1-2,000,000	0%
2,000,001-5,000,000	5%
5,000,001-10,000,000	10%
10,000,001-20,000,000	15%
20,000,001-30,000,000	20%
Above 30,000,000	25%

- A non-resident foreigner is taxed at the same progressive rates but no deductions and personal allowances are permitted.
- Starting from 2017/18, any individual only with employment income not more than MMK 4.8 million, will be exempted from income tax.

Singapore
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Calendar year 2017

Annual taxable income (SGD)	Tax rate
0-20,000	0%
20,001-30,000	2%
30,001-40,000	3.5%
40,001-80,000	7%
80,001-120,000	11.5%
120,001-160,000	15%
160,001-200,000	18%
200,001-240,000	19%
240,001-280,000	19.5%
280,001-320,000	20%
Above 320,000	22%

- A non-resident individual is taxed at a flat rate of 15% on his employment income or at the resident rates, whichever gives rise to a higher tax amount.

Taiwan
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Calendar year 2017

Annual taxable income (NTD)	Tax rate
0-540,000	5%
540,001-1,210,000	12%
1,210,001-2,420,000	20%
2,420,001-4,530,000	30%
4,530,001-10,310,000	40%
Above 10,310,001	45%

Thailand
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Calendar year 2017

Annual taxable income (THB)	Tax rate
0-150,000	Exempt
150,001-300,000	5%
300,001-500,000	10%
500,001-750,000	15%
750,001-1,000,000	20%
1,000,001-2,000,000	25%
2,000,001-5,000,000	30%
Above 5,000,000	35%

Vietnam
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Calendar year 2017

Monthly taxable income (VND)	Tax rate
0-5,000,000	5%
5,000,001-10,000,000	10%
10,000,001-18,000,000	15%
18,000,001-32,000,000	20%
32,000,001-52,000,000	25%
52,000,001-80,000,000	30%
Above 80,000,000	35%

- A non-resident individual is taxed at a flat rate of 20% on total taxable employment income.
- The rates above apply to employment income. Non-employment income is taxed at various tax rates.