

## Global Tax Network (GTN)

### **Mobility Tax 101 – Foundations of Global Mobility Taxation**

Establishing the core concepts of international mobility tax, from income and payroll basics to gross-ups and common mobility scenarios.

June 26, 2025, 9:00 AM CST

#### **Course Description:**

This course will review the following concepts:

- Taxation of typical mobility scenarios
- The basics of international mobility taxation including:
  - A country's right to taxation – where does it start?
  - Income tax
  - Payroll
  - Social security
- Income, expenses, and allowances of mobility – what's taxable and what's not
- An introduction to gross-ups

#### **Learning Objectives:**

By the end of this session, participants will be able to:

- Recognize common international mobility scenarios and understand how these situations are typically taxed.
- Explain the foundational principles of international mobility taxation, including how a country establishes its right to tax mobile employees.
- Differentiate between income tax, payroll obligations, and social security considerations in a cross-border context.
- Identify the types of income, expenses, and allowances that are generally taxable vs. non-taxable during an international assignment.
- Understand the purpose and basic mechanics of tax gross-ups and how they impact both the employee and employer.

#### **Additional Information:**

**CPE Credits:** Participants can earn up to 1 CPE credit for CPAs

**Field of Study:** Taxes

**Prerequisites:** None

**Who Should Attend:** Tax Professionals, HR / Mobility Program Managers

**Advanced Preparation:** None

**Program Level:** Beginner

**Delivery Method:** Group Internet-Based

Due to this program being offered free of charge, there will be no refunds issues. Please contact Katie Kobbermann, HR Manager, at [kkobbermann@gtm.com](mailto:kkobbermann@gtm.com) for all questions and complaints.

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