

# EXPATRIATE COMPENSATION & PAYROLL TEMPLATE

Monthly Payroll Run & Shadow Payroll Reconciliation

## 1. EMPLOYEE & ASSIGNMENT DETAILS

|                       |  |                       |  |
|-----------------------|--|-----------------------|--|
| Employee Name         |  | Assignment Start Date |  |
| Employee ID           |  | Expected End Date     |  |
| Home Country          |  | Host Country          |  |
| Home Currency         |  | Host Currency         |  |
| Payroll Exchange Rate |  | Payroll Month/Year    |  |

## 2. SALARY SPLIT ALLOCATION

| Allocation Description       | Percentage (%) | Amount (Home Currency) | Amount (Host Currency) |
|------------------------------|----------------|------------------------|------------------------|
| Home Country Delivery        |                |                        |                        |
| Host Country Delivery        |                |                        |                        |
| <b>Total Base Allocation</b> |                |                        |                        |

## 3. COMPENSATION, ALLOWANCES & BENEFITS

| Earnings & Allowances                       | Paid in Home | Paid in Host | Amount (Home Currency) | Amount (Host Currency) |
|---|--------------|--------------|------------------------|------------------------|
| Base Salary                                 |              |              |                        |                        |
| Cost of Living Allowance (COLA)             |              |              |                        |                        |
| Housing Allowance / Direct Provider Payment |              |              |                        |                        |
| Education / Tuition Allowance               |              |              |                        |                        |
| Mobility / Hardship Premium                 |              |              |                        |                        |
| Home Leave Transportation Allowance         |              |              |                        |                        |
| Utility / Security Allowance                |              |              |                        |                        |
| Other Expatriate Benefits (Taxable)         |              |              |                        |                        |
| Other Expatriate Benefits (Non-Taxable)     |              |              |                        |                        |
| <b>Gross Compensation</b>                   |              |              |                        |                        |

## 4. DEDUCTIONS, HYPOTHETICAL TAXES & SOCIAL SECURITY

| Deduction Description                               | Withheld in Home | Withheld in Host | Amount (Home Currency) | Amount (Host Currency) |
|---|------------------|------------------|------------------------|------------------------|
| Hypothetical Tax (Hypo Tax) Deduction               |                  |                  |                        |                        |
| Home Country Social Security / Pension Contribution |                  |                  |                        |                        |

| Deduction Description                               | Withheld in Home | Withheld in Host | Amount (Home Currency) | Amount (Host Currency) |
|---|------------------|------------------|------------------------|------------------------|
| Host Country Social Security / Pension Contribution |                  |                  |                        |                        |
| Medical Insurance Co-payment                        |                  |                  |                        |                        |
| Other Payroll Deductions                            |                  |                  |                        |                        |
| <b>Total Deductions</b>                             |                  |                  |                        |                        |

#### 5. NET PAY RECONCILIATION

| Summary Metric                       | Home Currency Pay Cycle | Host Currency Pay Cycle |
|--------------------------------------|-------------------------|-------------------------|
| Gross Payroll Delivery               |                         |                         |
| Less: Total Deductions               |                         |                         |
| <b>Net Pay Disbursed to Employee</b> |                         |                         |

#### 6. EMPLOYER PAID SHADOW COSTS & TAX EQUALIZATION (NOT PAID TO EMPLOYEE)

| Employer Liability / Shadow Cost                               | Amount (Home Currency) | Amount (Host Currency) |
|--|------------------------|------------------------|
| Host Country Actual Corporate Tax Paid (on behalf of employee) |                        |                        |
| Host Country Employer Social Security Contribution             |                        |                        |
| Home Country Employer Social Security Contribution             |                        |                        |
| <b>Total Assignment Shadow Cost</b>                            |                        |                        |

Note: This statement has been generated in accordance with the tax equalization policy and bilateral social security agreements in force between the Home and Host countries. Actual tax liabilities paid by the employer under shadow payroll obligations are for compliance purposes only and do not alter the contractual net salary agreed upon in the expatriate employment agreement.

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