

EXPATRIATE TAX EQUALIZATION & PAYROLL TEMPLATE

EMPLOYEE & ASSIGNMENT DETAILS

Employee Name:	_____	Employee ID:	_____
Home Country:	_____	Host Country:	_____
Assignment Start Date:	_____	Assignment End Date:	_____
Home Currency:	_____	Host Currency:	_____
Exchange Rate (Home/Host):	_____	Pay Period:	_____

1. BASE COMPENSATION (HOME COUNTRY CURRENCY)

Earnings Element	Currency	Amount (Pay Period)	Amount (Annual)
Base Salary			
Contractual Bonus			
Total Base Compensation (A)			

2. EXPATRIATE ALLOWANCES & BENEFITS (PAID IN HOST/HOME CURRENCY)

Allowance Element	Currency	Amount (Pay Period)	Amount (Annual)
Cost of Living Allowance (COLA)			
Housing Allowance / Direct Provider Cost			
Education Allowance			
Hardship / Mobility Premium			
Other Assignment Allowances			
Total Allowances & Benefits (B)			

3. TAX EQUALIZATION CALCULATIONS (HYPOTHETICAL DEDUCTIONS)

Deductions to reduce compensation to a net home-country equivalent.

Tax Equalization Element	Currency	Amount (Pay Period)	Amount (Annual)
Hypothetical Home Country Income Tax			
Hypothetical Home Country Social Security/Pension			
Total Hypothetical Deductions (C)			

4. HOST COUNTRY TAX & SOCIAL SECURITY (EMPLOYER PAID / GROSS-UP)

Actual liabilities paid by the Employer directly to host authorities under equalization agreement.

Host Country Liabilities	Currency	Amount (Pay Period)	Amount (Annual)
Actual Host Country Income Tax			
Actual Host Country Social Security			
Total Employer-Paid Host Liabilities (D)			

5. NET PAY RECONCILIATION (CASH TO EMPLOYEE)

Reconciliation Line Item	Currency	Amount (Pay Period)	Amount (Annual)
Total Base Compensation (A)			
Add: Total Allowances & Benefits (B)			
Less: Total Hypothetical Deductions (C)			
Net Guaranteed Cash Pay (A + B - C)			

Prepared By (Payroll Specialist Signature)

Date:

Approved By (HR / Finance Director Signature)

Date: