

## THE NETWORK

United Tax Network Worldwide St. (UTN) is a network consisting of member and corresponding firms. Firms affiliated to UTN are separate entities providing services in their respective areas and they have no authority to bind UTN or any other member firm in any manner.

The objective of UTN is to promote the professional services of its affiliated firms and to coordinate international cooperation of its participants. UTN aims at attaining this object by:

- Coordinating marketing campaigns and meetings.
- Sharing of knowledge and experiences.
- Providing opinions and information on recent developments.
- The use of all other lawful means, which may contribute to the achievement of the objectives.

## WHAT DO WE DO

We provide global mobility tax, legal and advisory solutions around the world, including.

- Designing of assignment policies and assignment structuring.
- Tax planning and international treaty analysis.
- Social security analysis based on international treaties and EU regulations.
- Taxation of equity award and advice on local tax compliance obligations.
- Advice on tax obligations for both employer and the assignee.
- Tax compliance including preparation of tax returns and payroll reporting.

The network has the global mobility knowledge and expertise as other networks but without the restrictions of the SOX rules, including FROR regulations. The network is therefore a smarter choice for clients requiring global mobility services in the home and host countries.

## AFFILIATED FIRMS

Member and corresponding shall be admitted to the network by a resolution of the Board of UTN, which resolution shall be passed unanimously at a meeting where all members of the Board are represented.

Member firms are entitled to voting right during meetings of the general assembly. Voting rights are limited to 1 vote for each geographical region. Member firms can also be elected to the Board of UTN.

Affiliated firms must have up to date knowledge, proven expertise and skill in the field of global mobility. Responsive to clients and other network firms is essential just as developing and deploying marketing activities in their geographical region as an UTN affiliated firm.

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**We listen, We commit, We act.**