

Beatrice

One of the
RSM team



AUDIT EXTERNAL PAYROLL

The desire of employers to be more and more attractive to their employees by granting them various benefits (employee shares and options, company car, entertainment expenses, etc.) increases the complexity of payroll and its accounting, which can lead to unpleasant surprises for employers in the event of AVS, VAT, withholding tax, changes in the law or direct tax audits.

That's why, if you're an HR manager or in charge of overseeing the payroll of your various employees, or even if you work with an external company that handles your company's payroll, our new "External payroll audit" service could be of interest to you!

This new service is the result of collaboration between our tax department and our outsourcing department (accounting, payroll). We put at your disposal the cutting-edge expertise of these two departments to provide you with a 360-degree review of the way your company manages its payroll.

Our external payroll audit service includes the following services:

- Review of social insurance accounting entries (AVS, LPP, LAA, LAAC, APG);
- Review of final social insurance invoices and annual declarations;
- Reconciliation of salaries with accounting records;
- Annual payroll reconciliation;
- Review of pay slips and salary certificates (including appendices);
- A review of employee plans and their implementation by the company;
- A review of the company's tax treatment at source;
- A review of the expense settlements implemented by the company;
- An analysis of the risks of permanent establishment in Switzerland or abroad;
- A review of the situation of cross-border commuters and Swiss workers seconded abroad;
- A review of the implementation of collective labor agreements and their proper application;
- A review of employee work permits;
- A review of the calculation of the private vehicle share and its accounting and VAT treatment;
- A review of family allowances;
- Review of the work statement in case of departure of an employee.

The aim of our various reviews is to avoid unpleasant surprises for the company in the event of an audit: AVS, VAT, withholding tax and others.

Additionally, we will suggest ways of optimizing the payroll process if we identify any during our review. It is possible to select only certain services for cost reasons, but we recommend a 360-degree review.

CONTACT US!

Scan this QR code and Contact us directly on our website.



RSM | 6TH LARGEST ASSURANCE, TAX & CONSULTING NETWORK WORLDWIDE

120 countries connected, a consistent execution

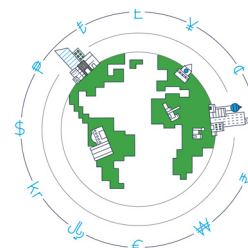
Whichever the country in which you operate may be, you have access to the whole RSM network. Our teams commit to the consistent quality of their projects in order to bring trust and security into your operations.

A unique contact point

We know that your time is precious. Your unique contact point at a high level is the relay of your needs at the heart of the network. It can make exchanges flow more smoothly, mobilise the local or international skills necessary whatever the destination of your ambitions may be.

A large range of skills

Together, we make our best skills, expertise and our sectorial knowledge available to you in order to help you reach your objectives. This expertise can help you enhance your business efficiency, reduce costs, control risks and become more competitive.



16%
Revenue
Growth in
2023



OUR SERVICES

Accounting & Payroll

- Accounting
- Reporting set-up
- Salaries
- Invoicing
- Expatriates
- Secondment of personnel
- Back office management

Audit & Assurance

- Statutory and voluntary audits
- Donor and project audits
- Special and legislative audits
- Regulatory and AML audits
- Equal Pay Certification
- Internal audits

Consulting

- Strategy
- Commercial
- Restructuring
- Risk analysis and consulting

Corporate Finance & Deal Advisory

- Transaction advice
- M&A
- Due diligence
- Fundraising
- MBO / MBI

IT & Risk Advisory

- IT audit
- IT risk
- IT security & privacy
- Data analytics
- Business risk
- Digital transformation
- Green IT

Tax, Legal & GES

- Corporate & Real estate tax
- Private client services
- International tax
- VAT
- Crypto taxation
- Transfer pricing and M&A advisory
- Mobile workforce compliance & advisory
- HR solutions & advisory

Valuation & Transfer Pricing

- Business valuations
- Transfer pricing
- Functional analysis
- Documentation
- BEPS