

Helma International Newsletter - June 2013



EDITORIAL

« The best way to predict the future is to create it ». In keeping with Peter DRUCKER's opinion, an economist and follower of Schumpeter, I firmly believe that the best way to prepare our future is by building the foundations and necessary conditions for tomorrow's success.

Obtaining ISO9001 and EuRa Quality Seal in May 2013 is more than just an exam for HELMA. It is first and foremost the consolidation of our organization to be able to continue its growth and guarantee the excellence of its wide range of services to its clients. I would like to warmly thank the dedication of our great team at HELMA for their contribution to this success, one of many more to come »

Ghislain de Rengerve, Founder of Helma International

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Immigration Dept at
Helma International France

EXPERTS SPEAKS

Income taxation rules for homosexual partnerships

Germany

In June the German Federal Constitutional Court ruled that a taxation law, which did not extend to homosexual civil unions, went against the German Constitution's rule of equality.

Under the current law, only heterosexual couples had the choice to file taxes jointly, thereby splitting the tax burden equally. The income is divided by two; the tax is calculated and then multiplied by two. They then pay an equal tax rate on each sum. As the tax bracket increases substantially for high income earners, this is an advantage for couples with a great difference in individual income.

This right has now been given to homosexual couples living into a civil union, also retroactively since 2001, year in which the law about civil union of homosexual partners came into force.

The government has announced that before summer, the respective laws will come into force.

France

In May the French government has officially stipulated that homosexual partners have the right to marry. This includes the taxation of income including splitting of income in the same way than for heterosexual marriages.

In France 2 persons, independently from their gender can conclude a union called PACS. This institution is not as binding as a marriage. However, for income taxation purposes, a PACS.

India

The marriage of people of the same gender does not exist in India.

China

Also in China no homosexual partnership is allowed.

UK

In principle a Married Couple's Allowance is granted for a couple living together in a civil partnership. Practically, this allowance is not applicable as at least one partner must be born before 6 April 1935.

However legislation is expected to be introduced before 2015 to allow couples to transfer part of their personal tax allowance to their partner.

United States

More than 12 states now grant full or partial marriage rights to same-sex couples. While marriage provides tax benefits for many heterosexual couples, homosexual families are not allowed to file their federal returns jointly.

Austria

In Austria does not exist a system of splitting of income. However, the income tax laws give an amount to deduct from tax in case that only one person earns income. This allowance is also given to homosexual partnerships.

TESTIMONIAL

EMBRAER – A Strategic approach to International Mobility

Embraer is a Brazilian aircraft manufacturer. Its current development strategy is oriented towards Africa and Middle East.

Therefore, International Mobility has to serve Embraer's strategic goals as well as the development of operational staff.

The challenge is double : reduce costs, in order to remain competitive, while managing talents, which represent the true value the Company can add.

To serve this purpose, Embraer HR team has reshaped its International Mobility Policy, by adding new statuses, such as "local" and "local plus". Embraer is currently rethinking their expatriates employment contracts scheme and anchorage.

This project was led successfully thanks to the active contribution of operational managers and the HR teams. This ambitious project allows to position Embraer among the innovative Companies in terms of international mobility approach.

Helma International has accompanied Embraer in different ways : analysis of employees on international assignment, review of the international mobility policy, reorganization of the international mobility department.

Nathalie ZUCCONI, EMBRAER Head of HR France

MUST KNOW ...

Conditions for admission and stay made easier for researchers and students in light of European needs :

The European Union would like to attract more researchers and students from third party countries and therefore is making the rules easier for their admission and stay on its territories. Indeed, given the current need for innovation, the EU is making hosting highly qualified people much easier. For that reason, the European commission has suggested the following:

harmonize the rules for admission and stay of these foreigners so as to facilitate their mobility within EU

make the conditions for the delivery of residence and/or visas easier

facilitate their access to work, this applies namely to students whose authorized stay period will be extended

New sanctions against illegal labor:

A circular issued 28/11/2012 has provided rules for application of the administrative sanctions prescribed by the 16/06/2011 law relative to immigration, integration and nationality, which aimed at fighting illegal labor. These sanctions, four in total, can add up according to the gravity of the facts:

Administrative shutting of company for a maximum period of three months

Exclusion of administrative contracts for a maximum period of six months

Refusal of government aid

Reimbursement of total or partial government aid

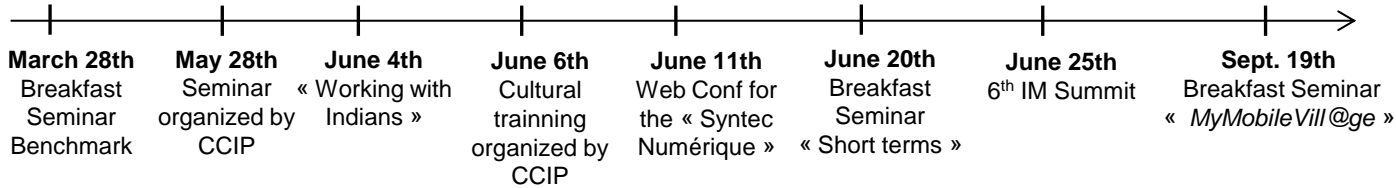
Even though the circular is quite dated, these dispositions will reinforce work inspections, namely for service providers where there is still significant abuse

Setting up biometric fingerprints for French residence permits

The Prefectures have started issuing biometric residence permits, with digital fingerprints of enquirers. The measure is increasing the formality and therefore some delays in delivery are to be expected.

According to the circular n° NOR INTV1231400C issued 03/08/2012, temporary assignees, « competences et talents » card holders, as well as the blue European card holders and their families are exempt from this biometric measure in departments applying the 'guichet unique' process.

SPRING SUMMER 2013 : INTERNATIONAL MOBILITY EVENTS



March 28th : Helma Breakfast Seminar: *Benchmark on Best Practices in International Mobility*

May 28th : Participation in Seminar « International Mobility » organized by the Paris Chamber of Commerce – CCIP, with Helma Tax Expert, Emmanuelle Gros.

June 4th : Helma India's participation in Seminar « Working with Indians » organized by the Lille Chamber of Commerce

June 6th : Intervention of Priyamvada Majumdar, from Helma India, in cross cultural training organized by the CCIP

June 11th : Web Conference for the « Syntec Numérique » members : “*Sending your French assignees work abroad : best practices in International Mobility*”

June 20th: Helma Breakfast Seminar – *Solutions to optimize management of Short Terms Assignment*

June 25th : 6th International Mobility Summit at the Pré-Catelan Paris.

Sept. 19th : Helma Breakfast Seminar - « *Presentation of MyMobileVillage, International Mobility Management IT Tool* »

PROFILE

Yan RUISI

Immigration Department Director



After having completed a DEA in private law, Yan RUISI specialized in foreigners' law by completing an MBA in international HR at the prestigious ENSAM- ENS Cachan. Yan was also an expatriate himself, in Italy, Switzerland and Iran.

He started his career in the French administrations, in the foreigners' department in the Prefecture and work administration where he acquired the practical aspect of the function.

He later joined PricewaterhouseCoopers (Landwell) as international mobility consultant, specialized in immigration. He familiarized with the various themes of international mobility: immigration but also contract law, social welfare.

In 2006, he joined the international mobility department of AREVA . After working on the expatriation management he set up an impatriation department, specialized in handling all impatriates from AREVA but also in recruiting foreign workers in France.

For six years he managed the impatriation team and handled remuneration issues, immigration, and worked on optimal financial and legal management of moves

In 2012, he joined HELMA International, as manager of the immigration department, he manages a team of legal experts specialized on foreigner law. Yan and his team accompany and guide Helma International's clients in all issues related to immigration for expatriate and impatriate workers. They also provide guidance on social welfare and payroll set up.