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FOR INTERNATIONAL HUMAN RESOURCES MANAGEMENT
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CHALLENGES IN THE EXPATRIATION PROCESS: GUIDE FOR INTERNATIONAL HUMAN RESOURCES MANAGEMENT

**DESAFIOS DO PROCESSO DE EXPATRIAÇÃO: GUIA PARA A GESTÃO DOS
RECURSOS HUMANOS INTERNACIONAL**

**DESAFÍOS EN EL PROCESO DE EXPATRIACIÓN: GUÍA PARA LA GESTIÓN DE
RECURSOS HUMANOS INTERNACIONALES**

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ABSTRACT

Objective: To consolidate information on the expatriation process by proposing a guide that presents the necessary priority steps, considering, in addition to expatriation practices and policies, the bureaucratic, legal, and operational aspects of the process.

Methodology: This research is qualitative and descriptive. It was developed through semi-structured interviews with four managers of internationalized companies, and participant observation in the Group of Expatriate Administrators (GAE, based on the Portuguese). It was found that the companies' anxieties relate to the bureaucratic processes involving legislation, social security, and tax agreements.

Result: This article proposes a guide, as an innovative way to provide information about how to conduct the expatriation process that is so widely discussed in business practice. The proposed guide was applied in one of the interviewed companies, resulting in significant financial savings for the company and avoiding costly tax expenses for the expatriate.

Practical implications: This article will help other companies to apply the proposed guide in their expatriation processes, ensuring that all the necessary procedures are completed and preventing future problems.

Originality: In addition to the alignments in expatriation that are already known and studied, there are several operational factors and concerns related to legal and bureaucratic aspects. But these are often relegated to second place. However, many companies do not have an expatriation policy or practices that consider the differences in legislation and taxation before the expatriate departs, which may influence the expatriate's performance and the internationalization process.

Kew Words: Expatriation; Bureaucratic Expatriation Process; Legal Process.

RESUMO

Objetivo: Consolidar as informações do processo de expatriação ao propor um guia que apresenta as etapas prioritárias necessárias, considerando além das práticas e políticas de expatriação, os aspectos burocráticos, legais e operacionais do processo.

Metodologia: Esta pesquisa é de natureza qualitativa, de caráter descritivo, desenvolvida por meio de entrevistas semiestruturadas com 4 gestores de empresas internacionalizadas e observação-participante no Grupo de Administradores de Expatriados (GAE), verificou-se que as angústias das empresas estão relacionadas aos processos burocráticos envolvendo legislação, acordos previdenciários e tributários.

Resultado: Esse artigo propõe, de forma inovativa, por meio de um guia, como realizar o processo de expatriação tão discutido na prática empresarial. O guia proposto foi aplicado em uma das empresas entrevistadas, o qual proporcionou uma economia financeira significativa para a empresa, além de evitar problemas fiscais e tributários para o expatriado.

Implicações práticas: Esse artigo contribui para que outras empresas possam aplicar o guia proposto em seus processos de expatriação assegurando a realização das etapas e prevenindo problemas futuros.

Originalidade: Além dos alinhamentos já conhecidos e estudados na expatriação, diversos são os fatores operacionais e preocupações com aspectos legais e burocráticos. Porém, esses são deixados para um segundo momento. Ainda, muitas empresas não possuem uma política ou práticas de expatriação que considere as diferenças na legislação e tributação antes da saída do expatriado, podendo influenciar no sucesso da atuação do expatriado e no processo de internacionalização.

Palavras-chave: Expatriação; Processo Burocrático da Expatriação; Processo Legal.

RESUMEN

Objetivo: Consolidar la información sobre el proceso de expatriación proponiendo una guía que presente los pasos prioritarios necesarios, considerando, además de las prácticas y políticas de expatriación, los aspectos burocráticos, legales y operativos del proceso.

Metodología: Esta investigación es de naturaleza cualitativa, descriptiva, desarrollada a través de entrevistas semiestructuradas con 4 gerentes de empresas internacionalizadas y observación participante en el Grupo de Administradores Expatriados (GAE), se encontró que las ansiedades de las empresas están relacionadas con procesos burocráticos que involucran legislación, seguridad social y convenios fiscales.

Resultado: Este artículo propone, de forma innovadora, a través de una guía, cómo llevar a cabo el proceso de expatriación tan discutido en la práctica empresarial. La guía propuesta se aplicó en una de las empresas entrevistadas, lo que supuso un importante ahorro económico para la empresa, además de evitar problemas fiscales y fiscales para el expatriado.

Implicaciones prácticas: Este artículo ayuda a otras empresas a aplicar la guía propuesta en sus procesos de expatriación, asegurando la realización de trámites y previniendo problemas futuros.

Originalidad: Además de las alineaciones ya conocidas y estudiadas en expatriación, existen varios factores operativos y preocupaciones con aspectos legales y burocráticos. Sin embargo, estos se dejan para un segundo momento. Aún así, muchas empresas no tienen una política o prácticas de expatriación que consideren las diferencias en la legislación y los impuestos antes de que el expatriado se vaya, lo que puede influir en el éxito del desempeño del expatriado y en el proceso de internacionalización.

Palabras clave: Expatriación; Proceso Burocrático de Expatriación; Proceso legal.

1. INTRODUCTION

Expatriation is increasing, due to the growing number of internationalised companies that are faced with the need to manage their foreign subsidiaries, whether from their country of origin, from third countries, or from the host country (Colakoglu, Tarique & Caligiuri, 2009; Fee, 2020).

The literature on expatriation and its practices focuses on issues such as cultural adaptation (Mendenhal et al., 2003; Pereira, Pimentel & Kato, 2005; Zhang, 2013), managing expatriates in the host country (Fee, 2020), expatriation and repatriation (Lima & Braga, 2010; Salgado, 2014), performance management (Kochan, 1995; Slavic, 2014), challenges in expatriation (McNulty et al., 2019; Prestes, Grisci & Fraga, 2016; Schiavini et al., 2011), issues related to expatriates' pay (McNulty, 2016), and the bureaucratic and legal steps, particularly regarding taxation and expatriation costs (Crandall, 1992; Marketwired, 2013).

But besides the widely-known aspects of expatriation, there are other issues, such as legal and fiscal problems in the expatriation processes, which are critical but are not given due consideration by companies at the start of the expatriation process, often due to a lack of knowledge.

The preparation and support of expatriates for their activities abroad is generally done by the Human Resources department. Some companies have a dedicated department specifically for this purpose, known as International Human Resources Management (IHRM) (Schiavini et al., 2011). Due to the uncertainties surrounding the expatriation process, many companies also use consultancy firms to guide them in the expatriation process.

The expatriation process is costly for companies as it involves various steps, such as recruitment and selection, preparation, cultural adjustment, performance, remuneration, and repatriation (Tanure, Evans & Pucik, 2007). It also involves tax-related costs inherent to expatriation (Marketwired, 2013). However, one of the challenges for managers is dealing with differences in legislation, tax and fiscal issues between the home country and the host country, and problems related to bureaucratic and social security aspects. All this increases the operational cost of the expatriation process. The focus, therefore, is on the internal steps of the process from the company's perspective.

The Brazilian Inland Revenue (*Receita Federal do Brasil* - RFB) is the body responsible for administering taxes in Brazil, including social security and those levied on foreign trade, covering a significant part of the country's social contributions (RFB, 2019). The RFB has bureaucratic requirements (fiscal and tax-related) that can influence the Income Tax *Imposto de Renda Retido na Fonte* - IRRF due, and the form of taxation for the company and the expatriate.

International reciprocity agreements that safeguard the rights of those who start working in one country and then move to another involve numerous rules and lack clarification of concepts, generating bureaucratic barriers and extra expenses on specialised consultancies (Oliveira, 2016). The agreements differ between countries, requiring managers to take steps before the employee leaves their country of origin.

Brazilian legislation and international agreements are lacking in clarity. Many studies address international double taxation of individuals (Castro, 2014; Marques, 2013) and international tax plans (Flouhi & Ghardallou, 2020) and show that companies have already been assessed by the RFB due to international double taxation. However, the different margins of interpretation lead companies to act differently (Brandão, 2013) and not even the support of specialised consultancies can demystify all the steps involved in the expatriation process.

The initial concerns of expatriation, both in practice and in the literature, are to select a reliable employee, prepare them culturally, and carry out the logistical process of relocating them to another country (Guimarães, Salles & Lontra, 2016; Schiavini et al., 2011; Zago, Domingues & Silva, 2019). Corroborating this, Gallon and Antunes (2015) state that the expatriation process involves recruitment policies, remuneration, training (linguistic and cultural) for the expatriate and

their family, and career management. In terms of practices, the following stand out: the goals of the expatriation, analysing the family profile, preparing the documentation needed for the expatriate and their family, assessing the health of the expatriate's and their family, setting out the expectations and performance goals, and providing logistical and psychological support (Tanure, Evans & Pucik, 2007).

However, in addition to the alignments in expatriation that are already known and studied, there are several operational factors and concerns with legal and bureaucratic aspects that IHRM needs to be mindful of. But these are often relegated to second place. However, many companies do not have an expatriation policy or practices that consider the differences in legislation and taxation before the expatriate departs, which can influence the success of the expatriate's performance and jeopardize the internationalisation process.

In view of this scenario, this technological article focuses on the international relocation process of expatriating an employee from their country of origin in a way that meets the organisation's demands abroad, from the perspective of the company rather than the expatriate. It therefore aims to consolidate information on the expatriation process by proposing a guide containing necessary priority steps, covering all the bureaucratic, legal and operational aspects involved in the process, in addition to expatriation practices and policies.

2. CONTEXT AND REALITY INVESTIGATED

The area of international human resources management regularly faces the difficulties and uncertainties of the expatriation processes, which go far beyond recruitment, training or cultural adaptation (Mendenhal et al., 2003). Bureaucratic issues plague companies, and due to the many gaps in the legislation, they are often forced to seek the services of specialized consultancy firms to guide them in the bureaucratic process (Flouhi & Ghardallou, 2020). Members of the Group of Expatriate Administrators of Santa Catarina and Paraná (*Grupo de Administradores de Expatriados - GAE*) were invited to participate in the research. This invitation was sent to all twenty companies belonging to the GAE, four of which agreed to participate, provided their identification was kept confidential.

Company A, a multinational in the automotive sector with commercial operations in more than one hundred and eighty countries, has been expatriating professionals for more than thirty years, to five continents. It has sixty-five expatriates, distributed in ten countries on five continents. The interview was conducted with the international human resources manager, who has been working with expatriation processes for more than fifteen years.

Company B, with national capital in the textile sector, has commercial operations in Brazil and seventeen other Latin American countries, as well as outsourced operations in China. It has been expatriating professionals for ten years. The company has five expatriates living on the Asian continent. The interview was conducted with the manager responsible for the expatriation processes.

Company C operates in the plastics sector in more than forty countries and has thirteen factories abroad. It has been expatriating employees for twelve years. It currently has thirteen expatriates distributed in eight countries on three continents. The interview was carried out with the expatriation manager, who has been in the position for three years.

Company D, specialised in the manufacture of personalised labels and packaging, has a manufacturing plant in Brazil and abroad, and has been expatriating employees for six years. The company has seven expatriates, located in another Latin American country and Germany. The professional interviewed has been working in the expatriation area for two years.

This research is qualitative and descriptive, developed through semi-structured interviews, and using participant observation as a data collection method.

The interviews were based on a semi-structured script, considering the objectives of this study from the literature consulted. It addressed not only the company's practices and policies, but also the bureaucratic and legal steps involved in the expatriation process, enabling the researcher to analyse the challenges faced by the IHR manager, from the company's perspective. We sought to investigate how companies organised their expatriation policies and practices, their bureaucratic, legal and operational processes, and the interviewees' perceptions on the use and effectiveness of the practices adopted.

The participant observation was carried out over six meetings of the GAE, where the members discussed their practices, anxieties and successes. The meetings were held monthly, at the headquarters of one of the participating companies, and each meeting lasted around four hours. During the meetings, notes were taken that gave a greater

understanding of the facts addressed by the participants. The material provided on the expatriation practices of the twenty participating companies also contributed to the analysis of the information.

In addition to the primary data already mentioned, law 11962/09, social security and tax legislation in force in Brazil from the RFB and the Ministry of Social Security (*Ministério da Previdência Social* - MPS) were also consulted. Information available on the official websites of the companies surveyed served as secondary data, and were used in the triangulation of information for this research.

The interviews lasted around one hour each, and were recorded and transcribed, allowing an in-depth reading of the contents, in order to structure the steps of the expatriation process based on the theoretical framework.

As a result of the triangulation of the information, a guide was structured, which was then applied to an expatriation process in one of the participating companies, to test its effectiveness and applicability for use in this process, thus generating action research.

The application process lasted six months, and involved steps 1 to 12 presented in the guide (Figure 2). Because one of the authors works in the organisation where the guide was applied, it was possible to follow the entire process and obtain consistent results.

3. DIAGNOSIS OF THE PROBLEM SITUATION AND OPPORTUNITY

Expatriation is considered by Tahir & Egleston (2019) as the need to identify executives with their mix of knowledge, skills and competencies and prepare them for an international mission, as well as provide support and retain them in the company after the international assignment. Complementing, McNulty & Brewster (2016) define the expatriate as any person relocated abroad at the initiative of an organisation, and who temporarily resides in a country of which he/she is not a citizen, to fulfil a professional goal.

Thus, despite the importance of having a well-structured IHRM, organisations tend to treat the expatriation process reactively, resulting in a lack of formalized policies and practices, and a poorly planned, operational strategy (Gallon, Fraga & Antunes, 2019). IHRM still performs a mostly operational role, without having a strategic and systemic vision that would contribute to the expatriate's career management and multinational succession plans (Maciel, Oliva, Bianchi & Pauli, 2019).

It was observed that in two of the companies interviewed, A and C, the expatriation processes are carried out by a dedicated IHRM department. In Companies B and D, as they do not have a department with specific expertise in expatriation, especially in the host country, the areas of human resources management is supported by a specialised consultancy, which assists them from the step of preparing an expatriation policy to recruitment, selection, preparation of the expatriate (visas, insurance, accommodation), and all the bureaucratic and legal issues. This use of an outside consultancy further increases the costs of the process.

To meet the needs of expatriation, with an appointed person or IHR area, it is necessary to analyse the expatriation law and the Consolidation of Labour Laws (CLT). Besides the CLT, Brazil also has Law 7,064 of December 6, 1982, and Decree 89,339/84 (Moraes, 2009) which was issued to meet the needs of expatriates working for engineering companies, the first sector to internationalise its projects and works abroad, such as assembly, management and similar activities. Brazilian companies that did not fit into the professional areas indicated in the above law had no legal support other than the CLT. On July 3, 2009, law 11,962 came into force, to fill a legal gap and formalise the rights and obligations of companies and expatriates when relocating to other countries from Brazil. The new law covers all Brazilian companies, not only engineering ones.

An expatriate is considered, for the purposes of the law, as a worker who stays abroad for more than ninety days. The other clauses of law 11,962/09 deal with the following: (a) Respect for social security, the *fundo de garantia por tempo de serviço* (Brazilian government severance indemnity fund for employees), and the social integration program; (b) Setting the base salary and the additional relocation allowance of 25%, as determined in article 469 of the CLT; (c) The period of stay abroad cannot be set for more than three years, except when the expatriate and his/her dependents have the assured right to take annual vacations in Brazil; (d) The remuneration paid during the relocation may, in whole or in part, be paid abroad, in foreign currency; (e) The employee is guaranteed the right to return to Brazil at the end of the period abroad and under specific hypotheses; (f) After two years abroad, he/she has the right to take a vacation in Brazil, with travel fares paid for by the employing company, both for the employee and for his/her spouse and dependents; (g) The adjusted base salary is subject to mandatory readjustments and the increases provided for in Brazilian legislation, and will be levied on the adjusted amounts in local currency; (h) The company must take out life and personal accident insurance for the

employee, covering the period of departure abroad until their return to Brazil; (i) The expatriate must be guaranteed accessible and adequate medical and social assistance services at or near the workplace abroad.

It should also be mentioned that relocation allowances, 'in nature' benefits, and any other benefits to which the expatriate is entitled during the period abroad will no longer be due after their definitive return to Brazil (Lima & Braga, 2010).

Another point highlighted in the interviews relates to article 4 of Law 11.962/2009, which deals with the relocation allowance. Article 469 provides for a minimum 25% allowance, but it is evident from the interviews that this percentage varies significantly between companies. Companies C and D apply a 25% allowance, while company B follows the practice of a 30% relocation allowance. Despite the factors mentioned in the legislation and the CLT, Company A does not apply a relocation allowance, but the employees receive all taxable benefits on the payroll.

In relation to Law 11,962/09, the CLT and benchmarking carried out with other companies, the interviewees elaborated on their expatriation policies and practices that generally guide the entire process, regardless of the host country. However, each company follows different patterns in their processes.

In relation to the employment contract, companies A and C suspend the contract in Brazil, maintaining, in the country of origin, only a payroll for the payment of taxes, with the expatriate being admitted again and receiving their full salary in the host country. Companies B and D maintain the employment contract in Brazil, carrying out a contractual amendment, and charging IRRF only on the difference, according to the guidelines given on the RFB website.

Some companies terminate the employment contract in Brazil and start a new a contract in the host country. In these cases, the term expatriation is not correct, strictly speaking, as the employee loses ties with the country of origin, and is considered a local employee in the host country. Companies that adopt this practice are aware of the risks under the Brazilian legislation. However, there is a demand for new policies and practices for expatriates, even if they lose their initial sense of "expatriation" (Gallon, Fraga & Antunes, 2019).

The involvement between IHRM and the international management area needs to be aligned so that the two areas, acting together, can define whether there is a need to expatriate someone, or hire a local employee. The interviewee from company D reported that she had been involved since the internationalisation strategy was defined, analysing the legislation of the host country, cultural issues, and the need for expatriation, and that since then, the results of the expatriation had been more assertive. However, the other interviewees said they only carry out the operational work of expatriation.

A factor of concern for the companies interviewed is the taxation applied to a person in a country of which they are nationals or non-nationals. The possibilities of international agreements should be observed, to avoid double taxation. Reciprocity arrangements should also be observed (Bellaver & Macei, 2014). The form of taxation must consider the international agreements between Brazil and other countries, and the expatriate must be given guidance, so as to avoid unnecessarily paying tax twice, or failing to pay their dues, with negative consequences in the future.

Bureaucratic and legal issues can have an impact both the country of origin and the host country. When establishing a subsidiary abroad, many companies hire a consultancy firm in the host country to support the expatriate and avoid double taxation of social security and IRRF charges. In the interviews, it was identified that three companies rely on consultancy firms to assist in the expatriate processes. Through the GAE, the companies also exchange experiences and make decisions based on combined sources. The difficulties in this area are partially due to the unclear legislation in Brazil, which leaves room for doubt (Lima & Braga, 2010), and partly due to a lack of knowledge of the requirements in the host country.

Company A emphasised that *"our company, with the support of the legal department, analyses the causes and consequences of expatriation, uses a consultancy firm, and frequently discusses in the GAE before deciding which practice to use"*. Companies B and C also use external law firms to assist in the processes in Brazil, as well as advice from specialised offices in each country in which they operate. On the other hand, company D, which began its expatriation process in 2014, has only one law firm in Brazil, mainly to deal with tax issues involved in expatriation.

As regards bilateral tax agreements for expatriation, the legislation in both countries – the expatriate's home country host country – needs to be analysed. The host country may or may not tax the income generated there by non-residents, without any type of limitation; it may tax them up to a specific limit, or it may even exempt them from any form of taxation (Mendes, 2009). The practices adopted by companies differ; of the GAE member companies, five pay the total salary in the country of origin i.e., Brazil. Nine companies pay the entire salary in the host country, and six companies pay 50% of the salary in Brazil and 50% abroad. According to Law 11,962/09, the salary can be paid partially or entirely in the

host country. However, the salary charges must be paid in Brazil, which is a relevant factor in the process, and is not followed by all the companies interviewed.

In the case of a non-resident Brazilian who has left the country definitively and earns income abroad, the individual is not subject to IRRF in Brazil – but this only applies to expatriates without any kind of income in Brazil, and they must declare themselves as having definitively left the country (RFB, 2019). Notably, an expatriate who continues to receive income in Brazil is treated differently for tax purpose, and this income must be declared in Brazil, a scenario presented by the interviewee from Company D: *"after he/she has been relocated abroad, the expatriate continues to receive foreign income in Brazil, such as income from renting a property"* and the company needs to know this information in order to help the expatriate in bureaucratic matters, as it can sometimes be the case that an employee on an international assignment does not lose the status of tax resident in the country of origin, but at the same time, acquires tax residency status in the host country (Stoffel, 2014).

Besides IRRF double-taxation agreements, social security agreements are another factor that needs to be analysed. Social security agreements are not widespread, and since 1967, Brazil has been seeking to enter into more agreements in order to avoid double taxation or even non-taxation. Brazil has multilateral agreements with MERCOSUL and the *Secretaria Geral Ibero-Americana*, as well as bilateral agreements with other countries (MPS, 2022). A knowledge of these agreements signed by Brazil, and their rules and exceptions, will enable proper tax planning, and ensure that companies keep up-to-date with their fiscal duties, resulting in benefits for the employee, who will be able to enjoy their social security benefits (Silva, 2014).

Once the tax and pension agreement issues have been properly established, the company can measure its costs, and define the expatriate's pay. To prepare the salary table, companies analyse the pay given to similar positions in the host country, and adjust the benefits accordingly. The legislation stipulates a minimum 25% relocation allowance. However, depending on the cost of living in the host country and rates of currency conversion, the expatriate should be presented with an proposal that is advantageous.

Companies often establish salary and benefits tables in the countries in which they operate, along with salary and benefit survey analyses (McNulty, 2016). Companies B and D use this practice and usually determine the rules for benefits in the company's expatriation policy. Companies A and C, which have the highest numbers of expatriates, and present additional values according to the needs of each host country, in addition to the basic table of remuneration and benefits. Aspects such as pay, hierarchical level, benefits, rewards, forms of performance evaluation, and other factors are considered in light of the legislation in the organisation's country of origin, as well as that of the host country, in order to define the expatriate's level of pay (Gallon, Fraga & Antunes, 2019; Schulze & Bustamante, 2015). The economic conditions of the host country are also taken into consideration when defining the pay (Salgado, 2014).

It was identified that in four GAE member companies, different benefits are offered according to the position of the employee to be expatriated, with a division between technical positions, coordination and operational management, with an X benefits package being offered. But for strategic managers and directors, a Y benefits package is offered, and for the CEO, a Z benefits package.

The interviewees also reported that besides the mandatory salary allowance, their companies also offer benefits such as schooling for the expatriates' children, housing, food, health insurance, life insurance, and language classes, among other benefits. These benefits help the expatriate and his/her family to integrate into the host community, which, as mentioned by all the companies interviewed, is a factor of balance and adjustment. Another item that generates discussion is how to operationalise the benefit. In company A, the benefits are carried over in the payroll; in company B, they are paid directly to the expatriate; and in companies C and D, they are paid in the host country, by the subsidiary. Companies B and C commented that benefits can be a source of many questions, as some consultancies recommend that all benefits be carried over in the payroll to generate taxation on salary in kind (Law 11.962/09) and avoid future fines. However, as this situation is unclear in the law, each company adopts its own interpretation.

Figure 1 explain the remuneration and benefits, showing the differences between a local employee and an expatriate.

Figure 1.*Differences between local employees and expatriates*

Situation	Legislation	Local Employee	Expatriate
Salary	CLT	Established by the company	Defined by the company based on salaries practised in the host country.
Relocation Allowance	CLT, Law 11,962/09	No information available	Relocation allowance defined by the company (Minimum of 25% of the salary)
FGTS	CLT, Law 11,962/09	As per the CLT	Keep as per the CLT
INSS	CLT and Law 11,962/09	As per the CLT	Keep as per the CLT
IRRF	Law 9.779/99	27.5% tax, considering INSS deductions	25% rate Applied to entire salary
Benefits	CLT and Law 11,962/09	Established by the company	Mandatory life insurance, medical and social assistance covered by company + return ticket for the employee and family (only after 2 years in the host country)
Holiday	CLT and Law 11,962/09	30 days + 1/3 of the salary.	30 days + 1/3 of the salary + return ticket for the employee and Family (only after 2 years in the host country)
Tax	CLT and Law 11,962/09, Bilateral Agreements	Payment of taxes such FGTS, INSS and IRRF in Brazil	Compliance with international tax agreements, depending on the host country.

Source: Adapted by the authors according to the CLT and Law 11,962/09

Having defined all the structural steps of the expatriation program, the company has all the necessary materials to start the recruitment and selection process. Some companies invite internal employees to apply for a potential job, as well as starting a selection process. Where there is no internal candidate, an external selection process is carried out. As pointed out by all interviewees, preference is given to an internal selection process. In company D, one of the steps in the recruitment and selection even involves an interview with the expatriate's spouse, as this factor is considered crucial for ensuring that the expatriate fulfils their international mission.

Having defined the professional to be expatriated, special attention and more focus on the expatriate are now required, such as the need for cultural preparation and language training. In this step, the companies reported that they hire external consultants to carry out training before the expatriation.

Regarding the operational process, this involves acquiring the necessary documentation, such as a visa, residency status in the host country, life insurance and an international health insurance plan for the expatriate and his/her family. In Company B, the expatriate first visits the country as a tourist and applies for a visa him/herself. In company A on the other hand, the entire process is carried out internally by IHRM.

Two companies reported that before the expatriate leaves, it is necessary to inform the government authorities, such as the RFB, and that this is done by IHRM, with the support of the legal department. For the other two companies, this is done by the expatriate him/herself, as it also involves his/her personal life. Company involvement is essential, considering the specific situation of each expatriate; for example, if the expatriate continues to receive some kind of income in Brazil, they should not make the declaration of definitive departure, but should retain their tax residency status in Brazil (Lima & Braga, 2010).

Once the international mission has commenced, the expatriate faces challenges, such as adapting to life in the host country (Hippler, Caligiuri & Johnson, 2014). This is addressed by the U-curve theory of adaptation, which has four phases: (1) Honeymoon; (2) Frustration, or Culture shock; (3) Adjustment; (4) Acceptance; feeling at home in the host country (Black, Mendenhall & Oddou, 1991). This is a time of cultural adjustment of the expatriate and his/her family, who rely on the continuation of the preparatory work, such as acquiring language skills (Schulster, Holtbrugge & Engelhard, 2019). Also, throughout the expatriation, the tax consultancy or the company's legal department is supported annually in completing the IRRF declaration. In this step, a specific knowledge of the area of taxation or the legal area is important, as it involves income and expenditures from both the country of origin and the host country.

Another step in the expatriation process is assessing the expatriate's performance. This process is carried out internally by the company, either in the country of origin or in the host country, or both. Company C reported that the expatriate is assessed by their manager in the host country, with the support of the IHRM of the country of origin. The

company then draws up an individual development plan for the expatriate, aiming at their professional development and ensuring that the expatriate's expectations are aligned with those of the company, including repatriation at the end of the period abroad. However, a study by Lima and Braga (2010) reports that policies and practices tend to be more focused on offering operational support than on formulating a strategic plan that takes advantage of the employee's skills and experiences after repatriation.

Repatriation depends on the employee's contract, and can be after six months of expatriation (short-term expatriation) up to three years, in the case of long-term expatriation. The expatriation time may change from company to company, and is determined by the expatriation policy. Company B had an employee who had been expatriated for six years, while for company C, the limit is three years in all cases, as the costs involved are high, and for such long periods, the employee is considered a local employee.

After the expatriate has returned to their country of origin, the position to be assumed must be defined, as the returnee is unlikely to perform the same role as during the period abroad. During the foreign mission, the expatriate will have acquired knowledge and developed intercultural skills that add value to their professional career. In company D, career planning is carried out during the performance evaluation. The returning expatriate usually assumes a superior position, considering the knowledge acquired abroad and the development of their skills. However, in the other companies, this factor did not follow any particular pattern, and in company B, there was no preparation for the expatriate to return.

Finally, upon arrival back in Brazil, the authorities in both countries must be notified, e.g., reactivation/suspension of the payroll and tax payments. Upon the expatriate's return, a new readaptation follow-up should be carried out. The returnee should be made aware that the benefits and allowances they received while abroad are no longer applicable (Lima & Braga, 2010), as provided for by the CLT and Law 11962/09.

The diagnosis highlighted some steps not addressed in expatriation practices and policies, as well as those carried out inadequately, or without the necessary standardisation. The interviewees made comments like *"the expatriation policy and practices are easy to manage, but the bureaucratic processes are not described in the policy, and the legislation is unclear, which can result in failures"*, or *"the difficulties caused by lack of clarity of the law lead to different interpretations, and it is up to each company to analyse, with the support of the legal department, and decide which practice to adopt"*, or *"the legislation is vague and leaves many doubts as to how to proceed"*. Such comments make it clear that the companies have concerns in this area.

This lack of clarity leads to different forms of action, as well as additional costs generated by the need for legal support or advice so that companies can decide on the best practices and calculate the risks (Lima & Braga, 2010). There is much uncertainty surrounding the expatriation process, and due to the difficulties experienced by companies, having a tool to guide the expatriation process is important.

4. ANALYSIS OF THE PROBLEM SITUATION AND PROPOSALS

In the data analysis, the researched literature, process, practices, and expatriation policies were considered, as well as the legislation, interviews, observations, RFB and MPS. It was observed that these actions are carried out by the companies interviewed. In view of the concerns expressed in interviews in relation to Laws 7064/82 and 11,962/2009, as well as RFB and MPS, it was clear that the companies faced some difficulties in this area.

The discussion that exists between practice, literature and legislation is currently quite disconnected from the practical steps that need to be taken in the expatriation process. It was identified in the interviews that there is a lack of clarity in the legislation, and that some aspects of the expatriation process are neglected due to a lack of knowledge, uncertainties over the legislation, or even the best time to carry out in each step of the expatriation. Moreover, although bureaucratic and legal issues were identified as a factor of great concern for companies, a research gap was identified in relation to the bureaucratic and legal steps of the expatriation process.

Thus, a step-by-step guide to expatriation is proposed, to help improve understanding in this area, as neither the practice nor the law or the existing literature is able to find solutions whereby the company is made aware of all the aspects involved, and ready to perform all the steps. The proposed guide considers all the steps in the expatriation process, and those highlighted should not be neglected by companies.

Step 1 – Assigning the person responsible for the expatriation process. Or this may be a specialised consultancy. Some companies carry out their expatriation process through a dedicated internal IHRM but rely on the additional support of a consultancy firm.

Step 2 – Analysing Law 11,962/09 and the CLT factors that must be met during the expatriation process.

Step 3 – Defining the expatriation practices and policy, considering the items discussed in step 2. Items 'a to e' are mandatory, according to Law 11,962/09, while the others are additional; these are offered by companies and are not standardised. These were prepared based on the expatriation policies of the companies that participated in the research. It should also be noted that companies use benefits to minimise direct payroll costs and provide a better experience for expatriates and their families, avoiding early repatriation (Goede, 2020). The benefits offered include :

- (a) Health and dental plan;
- (b) Life insurance;
- (c) Home leave trip – Rules on holidays;
- (d) Relocation allowance – Amounts paid during expatriation;
- (e) Taxes – Amounts that will be levied on the payroll (INSS, IRRF, FGTS);
- (f) Vehicle – Budget and types of vehicles;
- (g) Housing – Details such as housing and budget are defined by the employee's hierarchical position;
- (h) Daily allowance - Daily allowance determined as a subsistence allowance;
- (i) Temporary leave - Time and budget to pay for hotel costs until the relocation is completed;
- (j) Tax advice for expatriates on IRRF matters;
- (k) Support for the spouse – Support offered to the family during expatriation;
- (l) Schooling – Definition of school criteria for expatriate's children;
- (m) Moving house - Items that can be included in the relocation, e.g., car, pets, size of shopping container;
- (n) Remuneration – Payment criteria (entirely or partially in the country of origin or the host country);
- (o) Dismissal – Rules on termination of contract during expatriation;
- (p) Time of expatriation – Proposed length of the expatriation.

Step 4 - International relocations must consider the Brazilian legislation, regardless of the choice of host country. It is also necessary to be mindful of the laws in the host country and to be aware of questions such as: When is there a need to expatriate? What factors lead to the choice of host country?

Step 5 - To avoid double taxation or undue payments, the variables that make up expatriate taxation in RFB and MPS issues are analysed, considering the agreements established between the country of origin and the host country.

Step 6 - Measuring the costs and establish the remuneration and benefits in the host country. This step relies on the support of external consultants in international remuneration, to understand the salaries and benefits practiced in each country. This is a crucial step for meeting the expatriate's basic needs, based on the cost of living in the host country.

Step 7 – The recruitment and selection process can be carried out internally or externally. In some cases, companies do not require a selection process, as they appoint an internal employee to be expatriated. It was also seen that most of the companies interviewed opted for an internal employee, due to the desire for someone who will carry with them the company's culture and processes, which might not be possible if someone outside the company were recruited.

Step 8 – Cultural preparation. Companies usually hire external consultants to carry out cultural and language training, sometimes only for the expatriate and sometimes for their family too, which helps minimise culture shock in the new country.

Step 9 – Preparation of the necessary documentation, such as visas, housing, and removals are provided by an external consultancy as mentioned by the interviewees.

Step 10 - Communications in the country of origin to comply with the legislation. It was evident from the interviews that this step is not part of the expatriation practices and policies, with the responsibility being left to IHRM and/or specialised consultancy firms.

Step 11 - From the moment the expatriation begins, there is cultural adaptation and adjustment (Hippler, Caligiuri & Johnson, 2014) both for the expatriate and for his/her family, as they adapt to the new language, their co-workers, the

culture of the work environment, the work rhythm, and all the other challenges faced by the expatriate and his/her family, such as school, language and adaptation. This factor needs to be monitored by the IHRM, to provide support where needed, and prevent the expatriation being cut short.

Step 12 – Carrying out a performance assessment of the expatriate and monitoring and preparing them for career development. This step can be carried out by the subsidiary abroad, with the involvement of the parent company, since the expatriate will return to his/her activities in the country of origin.

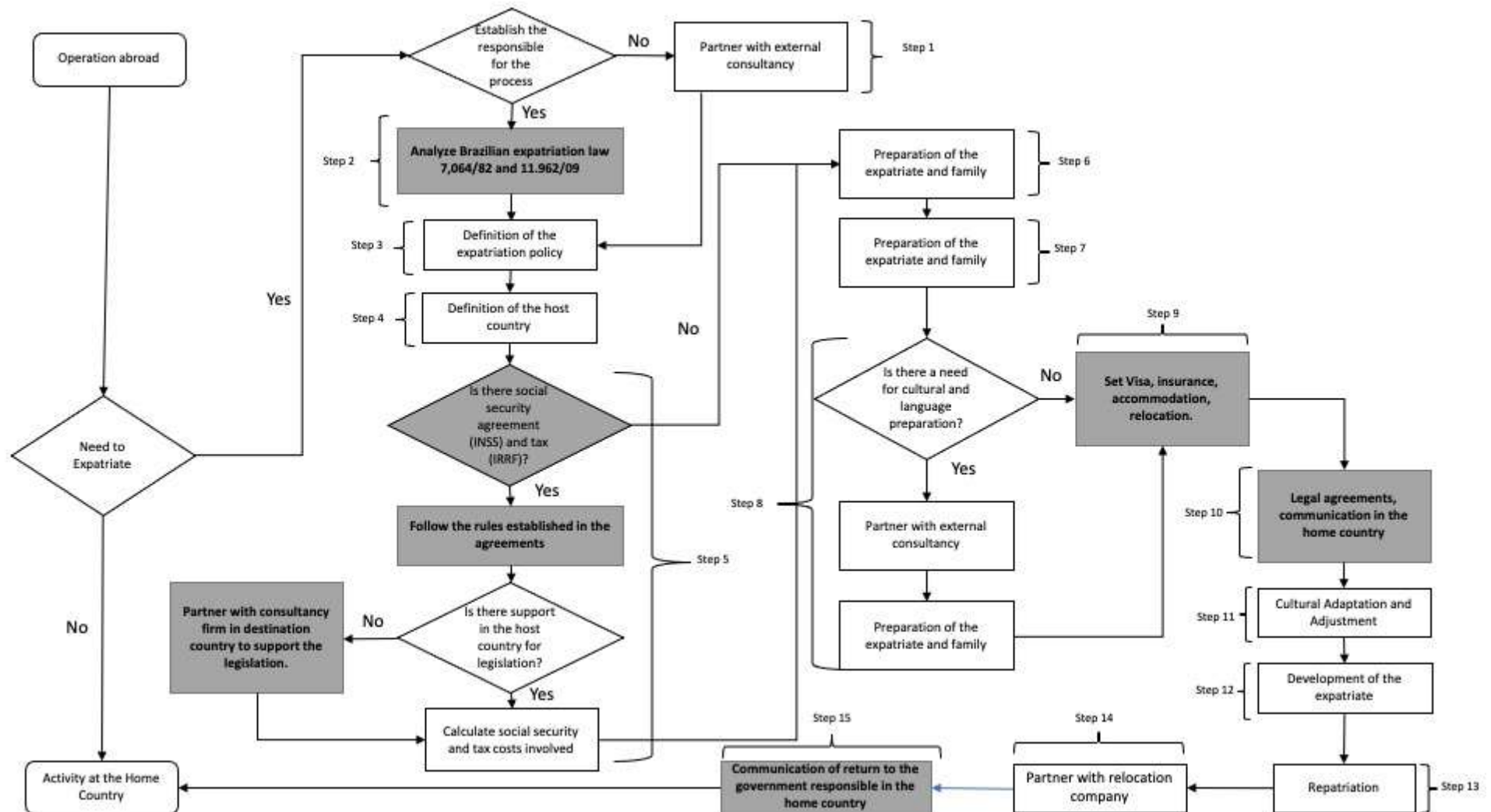
Step 13 – Repatriation of the expatriate and his/her family must be accompanied by IHRM and the area manager. It is important to emphasise that the expatriate will have acquired knowledge from his/her time abroad, and developed skills that can and should be absorbed by the company on return. The repatriation should also meet expatriate's expectations.

Step 14 – Preparation for moving, transporting, and closing housing contracts and bank accounts abroad on the expatriate's return. Consultancy companies may provide these services, such as a relocation consultancy, as a professional in the host country is needed for this work.

Step 15 – Upon the arrival of the expatriate in the country of origin, changes and communications with the relevant managers are necessary, as well as readaptation monitoring, which was not structured in the practices of the companies interviewed.

Figure 2 presents a diagram of all the steps, from the moment the company decides to send an employee abroad through to the moment of repatriation.

Figure 2.
Guide to the expatriation process



Source: Elaborated by authors (2020).

As with any guide, all the planned steps should be carried out, following the order presented, and viewed as a whole. No step should be carried out in isolation.

In order to verify the effectiveness of the guide, the proposed flow was applied to one of the participating companies. An expatriation process to China was used. Table 1 shows the items requiring greater attention and dedication, in order to avoid unnecessary fines and expenses for both the company and the expatriate.

The application in company B was justified due to the previous processes of two expatriates, for a five-year period, which presented several problems and fines for the company.

Previously, the company had not followed some of the essential steps. For example, the (a) the 25% relocation allowance required by Law 11,962/09 was not included as part of the expatriate's salary, generating the need to recalculate the payroll for the entire expatriation period; (b) the company maintained IRRF taxation at 27.5%, which only applies to local employees, resulting in the need to recalculate the payrolls for the last five years; (c) INSS was deducted each month on the expatriate's total salary in both the country of origin and the host country, but due to a social security agreement between the two countries, payment in the host country should only have been made on the difference between the two amounts of tax, and not on the total. Failures in the process resulted in an additional cost to the company of around 40% of the expatriate's total salary over the five-year period. These values were kept the same at the company's request, but for a better understanding, a simulation of the costs was created before the guide was prepared, and following all the proposed steps.

Table 1

Application of the Guide and results

Situation I: Following the guide			Situation II: Not following the guide		
Situation	Description of situation	Amount paid out	Proposed situation	Simulated amount	Monthly difference
Salary	Base salary + 30% allowance included in the salary	R\$ 5.000,00	Base salary	R\$ 5.000,00	R\$ 0,00
Relocation Allowance	30% allowance of included in the salary	0,00	30% corresponding to the relocation allowance	R\$ 1.500,00	+ R\$ 1500,00
FGTS	8%	R\$ 400,00	8%	R\$ 520,00	+ R\$ 120,00
INSS	CLT	R\$ 513,01	CLT	R\$ 513,01	R\$ 0,00
IRRF	Up to 27.5% with deduction of INSS	R\$ 1.233,92	25% directly at source on the total salary	R\$ 1.625,00	+ R\$ 391,08
Benefits	CLT, Law 11962/09	OK	Mandatory life insurance, medical and social security without any cost for the employee	Ok	Pagando corretamente
Holiday	CLT, Law 11,962/09	R\$ 1.250,00		R\$ 1625,00	+ R\$ 375,00
TAX in China	Paid on the gross salary	R\$ 664,29	Paid on the difference in INSS paid in Brazil	R\$ 150,99	- R\$ 513,30
Total		R\$ 9.061,22		R\$ 10.934,00	

Source: Elaborated by authors (2020).

Considering a fictional salary of R\$ 5,000.00 proposed in the simulation, the company has an additional monthly cost per expatriate of R\$ 1,872.78 (8.2%) higher than what it paid without using the proposed guide. However, differences were apparent in the amounts paid in IRRF, INSS, FGTS, and in the relocation allowance. Calculating the costs will ensure a more effective expatriation, considering the entire bureaucratic process and minimising the risks. Also, the RFB imposed

a fine for failure to notify it of the expatriation, and considered errors in paying taxes for five years, which corresponded to 15% of the expatriate's entire salary.

Besides learning from its makes with the RFB, the company also used the guide for its most recent expatriation process, helping to reduce errors and resulting in a more assertive expatriation process. After following all the proposed steps, except for the repatriation (since this was beyond the period of this research), the use of the guide yielded positive results, both for the company and for the expatriate. It ensured compliance with the legislation, and with the obligations and bureaucratic procedures in the country of origin as well as in the host country.

With the step-by-step application of the expatriation process for a new expatriate, following the proposed guide in detail, and fulfilling all the requirements of the authorities involved, the company avoided problems with double taxation and ensured that information was sent to the government and competent regulators, resulting in it avoiding 40% in charges due to double-taxation and fines in the country of origin, and guaranteeing a fair process for the expatriate.

The use of the guide therefore reduced errors and additional costs, making the expatriation process more transparent, with a step-by-step flow to be followed. It also enabled more assertive management of expatriates, and prevented future conflicts and additional costs for the company and the expatriate.

5. CONCLUSION AND TECHNOLOGICAL CONTRIBUTION

Bureaucratic and legal issues must be addressed by internationalised companies when they decide to expatriate. While studies on expatriation focus on the problems experienced by expatriates (McNulty et al., 2019; Prestes, Grisci & Fraga, 2016), few examine the challenges faced by companies (Slavic, 2014), especially when it comes to bureaucratic and legal issues. Through interviews and observations of GAE member companies, it was found that international culture is essential to expatriation. However, bureaucratic and legal aspects are considered the most complex, but these cannot be neglected.

This study highlights the need for knowledge of legislation and international agreements involving the expatriation process, in order to avoid additional costs and reduce the risks for both companies and expatriates. Understanding the possibilities and limits imposed by these bureaucratic instruments allows the company to act strategically, avoiding international double taxation or even avoiding tax in some situations.

The guide (Figure 1), besides enabling a more assertive expatriation process, makes the management of the process more professional, while considering all the bureaucratic factors involved. Standardising processes in IHRM can bring changes, and the greater the gap, the greater the chance of standardisation of global practices to bring development (Caldas, Tonelli & Lacombe). For the expatriates themselves, the guide can help them avoid tax problems, as it ensures that the company is aware of all the bureaucratic and legal issues involved.

The benefits presented in step 3 consider the legal requirements, as well as the requirements of the participating companies, which may vary from company to company e.g., the culture, policy, needs and objectives of each company's expatriation process. Furthermore, the results illustrated in Table 2, through a natural process of the costs involved in expatriation, highlight the importance of companies paying attention to the various multilateral and bilateral agreements, the social security issue and the legislation of the country of origin and the host country.

This study contributes to the area of IHRM, highlighting the importance of the sector in internationalised Brazilian companies and inviting discussion around expatriation and the strategic role of IHRM (Maciel, Oliva, Bianch & Pauli, 2019). It is hoped that this guide will contribute to the development and maintenance of competitive advantages for the organisation. It also aims to contribute to "Advance Adjustment", with benefits and precautions being planned in the country of origin, before departure.

It is hoped that this guide will help Brazilian companies seeking to expatriate, enabling them to begin their expatriation processes correctly and follow the flow of steps, without missing any out, to avoid future problems, reduce costs and mitigate the risks of action on the part of the RFB. For companies that already expatriate, this guide can be used to review the process in order to reduce errors and reverse possible problems identified and improve the expatriation process. For multinational companies operating in Brazil, this guide will help them to follow the legislation of international agreements and adapt their processes in light of the Brazilian legislation.

As an academic contribution, the findings of this article point out the bureaucratic and legal issues of the expatriation process presented as a flow that considers all the steps of the expatriation process (Tanure, Evans & Pucik,

2007; Harvey, Napier & Moeller, 2009) as well as the bureaucratic issues, which are just as relevant, such as the aspects already addressed in the literature e.g., cultural adjustment and repatriation.

Future studies are needed, to analyse the role of public institutions involved in expatriation processes and the extent to which they contribute to the success or difficulties faced by companies in this area.

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