

Deloitte.

University of Aarhus
Proposal for Tax and Relocation Services –
Global Employer Services (GES)

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Introduction

On behalf of Deloitte we are delighted to submit our proposal regarding tax and relocation services for University of Aarhus in the area of Copenhagen and want to thank you for the invitation, the time you give us and the trust you show in Deloitte. Our services can also be provided in the area of Aarhus in case you need assistance in Aarhus.

We are truly committed and value the opportunity to continue to serve you in a sustainable partnership.

Copenhagen, 27 September 2013

Deloitte

Statsautoriseret Revisionspartnerselskab



Richardt Tabori Kraft
Partner



“One point of contact – Deloitte is the only company who can supply the total range of services when relocating assignees.”

Why Deloitte?

Deloitte Relocation Services is a unique supplier of relocation services as we are an integral part of Deloitte Global Employer Services (GES). As such, we offer our clients a holistic and integrated service.

Being provider of both relocation services and tax assistance to University of Aarhus, we ensure synergy between our relocation team and our tax team in order to minimize involvement, time and resources for University of Aarhus and the assignees.

Important information is being transferred between Tax and Relocation – such as lease contracts, who shall sign the lease contract, civil registration numbers (CPR numbers), date of entry, age of children etc.

By integrating these services we reduce the time spent by University of Aarhus and Deloitte.

Handling an expatriation from the beginning of an assignment to the successful repatriation is often a complicated process that requires several necessary actions and involves many parties.

Deloitte puts great emphasis on being able to assist our clients with a complete package of GES assistance based on the principle of one point of contact.

“Deloitte puts great emphasis on being able to assist our clients with a complete package of global mobility services.”

Technology

Communication and coordination between University of Aarhus and Deloitte can be optimized and streamlined by using technology – developed to meet your specific needs.

GlobalAdvantage is the name of our webbased technology platform, developed within GES to provide:

- One central resource.
- One simple and practical user experience.
- Wide range of functionality.

ReloTracker is the name of our webbased relocation platform where each assignee has an online personal file with access 24/7 (24 hours per day all 7 days of the week).

All documents like the approved residence and work permit(s), the lease contract and the moving-in report are available in one place and can be shared between assignee, HR and Deloitte.

The assignee can check the status of the relocation process through the webbased relocation platform.

Furthermore, the assignee can find information about relocation planning, living areas and rental level, local area guides and lots of useful general information.

We think that our technology together with our approach to service can be used to tailor-make a solution that will fully comply with **your** needs. We would therefore be happy to demonstrate our technology live.

However, our technology will never be a substitute or replacement for direct and personal contact to you and your assignees.



Scope of services and fees

Tax Services

Deloitte's fixed fee proposal is based on the individual assistance involving a "normal" employee:

Definition of a "normal" employee:

- Remuneration package as salary earner.
- Private residence in the home country (including letting out, if this is the case).
- Deposits and loans in bank.
- Small securities portfolios.

If the employee has further incomes e.g. from partnership projects, companies, stock options and the like, then fees might be agreed on separately.

Tax Services	DKK
Meeting regarding tax and social security status (meeting held at Deloitte or by phone), no written summary.	4,500
Meeting regarding tax and social security status (meeting held at Deloitte or by phone) including written summary.	7,000
Preliminary tax assessment	3,500
Tax calculation	3,500

Tax return, entry/exit year – per assignee per year	7,000
Tax return interim years – per assignee per year	5,000
Tax return – spouse	2,000
Review of final tax assessment	1,000
Access to online assignee GA Calendar tool (track of working days/working countries) fee per assignee	80

Relocation Services

Based on the above definition of work and responsibilities, we propose the following fees exclusive of VAT:

Pre-assignment visit (½ day) – Housing	4,000 DKK
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General information of Copenhagen and suburbs, residential areas and rental level

Arrange accompanied viewing of 2 – 3 different potential properties

Pre-assignment visit (½ day) - Schools	5,000 DKK
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Information about international schools / pre-schools or Danish schools

Arrange accompanied meetings with the admission officer at 3 international schools / pre-schools or Danish schools

Home Search - *Standard***16,000 DKK**

Research and screening of available rental properties based on the assignee's requirements

Schedule appointments for inspection with rental agents and preparation of an itinerary

Accompanied one-day property inspection of 6–8 properties matching the requirements

Negotiation of lease terms with the rental agent/landlord

Review of the lease contract prior to signing

Explanation of the lease contract (English version) and written translation of Clause 11

Coordination of the final arrangements regarding handover and keys

Preparation of the moving-in report and photo documentation

Reading of electricity, water and heating/gas meters and reporting to suppliers

Home Search - *Furnished Apartment***9,000 DKK**

Research and screening of available rental properties based on the assignee's requirements

Schedule appointments for inspection with rental agents and preparation of an itinerary

Accompanied half-day property inspection of up to 4 apartments matching the requirements

Negotiation of lease terms with the rental agent/landlord

Review of the lease contract prior to signing

Explanation of the lease contract (English version) and written translation of Clause 11

Coordination of the final arrangements regarding handover and keys

Preparation of the moving-in report and photo documentation

Reading of electricity, water and heating/gas meters and reporting to suppliers

Home Search - *Furnished short-term Q-Management apartment (unaccompanied)*

3,500 DKK

Research and screening of available rental properties from Q-Management based on the assignee's requirements

1–3 options sent per email to the assignee for immediate decision

No accompanied inspection

Review of the lease contract prior to signing

Coordination of the final arrangements regarding keys upon arrival in Copenhagen

Civil Registration (Unaccompanied)	500 DKK
Written information on how and where to do civil registration (CPR number, GP and national health insurance)	
Written information about what to bring including how to obtain tax card at Int. Citizens Service / National Registration Office	
Civil Registration	2,500 DKK
Providing information to the assignee about procedure and documents required	
Assistance in completing the registration form	
Accompanying the assignee to the National Registration Office to apply for a Danish Civil Registration number (CPR number, GP and national health insurance)	
Bank Account (Unaccompanied)	500 DKK
Written information about how to open a bank account with Danske Bank or Jyske Bank including what to bring	
Bank Account (Unaccompanied)	800 DKK
Booking of an unaccompanied meeting with Dansk Bank to open a bank account, Internet banking, NemId and Insurance	
Written information about what to bring for the meeting with Danske Bank	

Bank Account**2,500 DKK**

Arranging meeting with Danske Bank International Private Banking to open a bank account, Internet banking, NemId and Insurance

Information about what to bring

Accompanying the assignee to the meeting

Settling-in service**3,000 DKK**

Accompanying the assignee upon moving in

Explaining how to use electrical appliances

Advice and information on local area with regard to supermarkets, post office, dry cleaner, pharmacy, hospital/emergency room, recycling centre/waste disposal site

Arranging for subscriptions to telephone, internet, cable TV/satellite TV

Registration of media licence

Information about parking permit/public transportation

**Registration of imported car to Denmark
(unaccompanied / accompanied)**

5,000 DKK / 7,500 DKK

Information about requirements and procedure

Assistance in obtaining a valuation of the car from the Danish tax authorities

Explanation of the possibility for quarterly registration tax for expatriates staying less than 3 years

Booking appointment for technical and customs check with the Danish State Department of Vehicle Inspection

Collecting quotes for compulsory liability insurance

Submitting the import application and relevant documentation to the Danish tax authorities

Information to assignee when the application has been approved by the Danish tax authorities

Information and guidance on where and how to pay the registration tax and get hold of the Danish number plates

Additional optional service:

Accompanying the assignee to the Danish tax authorities to pay the registration tax and get the Danish number plates

Estimation of registration tax when importing a car to Denmark

2,500 DKK

Provide an estimate of the Danish market value of the car based on information received from the assignee

A rough estimate on the registration tax and other related costs:

- Compulsory liability insurance
- Annual taxes and duties (green owner's tax)
- Customs inspection
- Danish number plates

Explanation of the option of paying the registration tax by quarterly instalments (if the stay in Denmark is expected to last between 1–3 years)

Departure Service

Hourly
fee DKK

Pre-departure meeting with assignee to assess the requirements of the family and explanation of the departure process

Providing a cancellation/termination check list by email prior to the pre-departure meeting (school, bank, subscriptions, memberships etc.)

Information about forwarding post service to the new address

Assisting with de-registration with the Danish authorities

Review of rental contract and advising on rental obligations

Coordinate termination of rental contract

Inspection of property with tenant and landlord

Information to the client and to the assignee about the procedure and the estimated costs, if any

If refurbishment is required, assistance in booking vendors to avoid liability for damages (painters, floor sanding, gardeners, etc.)

Arrange for professional cleaning as needed

Arranging hand over of the property to the landlord in due time

Prepare the moving-out report

Final reading of meters including reporting to the authorities

Check and comparison of moving in and moving out reports to maximize the deposit refund

Negotiate the best possible solution in terms of damage claims/settlement

Assuring prompt repayment of the deposit as well as any overpaid rent and utilities expenses paid on account

Service teams

You will be serviced by Deloitte Copenhagen (Global Employer Services) which has approx. 65 staff. We organise our work to the effect that you will be serviced by the same team of Deloitte staff throughout the engagement. We prefer our co-operation to be personal and informal but professional, of course.

The team to serve you will include:

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Closing remarks

We hope that you find our offer interesting and that it is in good keeping with what you would expect from a future cooperation with us.

We would be glad to discuss any questions you may have in relation to our proposal.

“Choosing a relocation company is a matter of trust. Trust in skills, quality and integrity. Trust in our ability to understand the needs and wishes of the assignees.”

About Deloitte

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

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