

Tax Cases Affecting Remote Workers and Their Employers

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Post pandemic, many employees have continued to work remotely. For employers, this may create a risk, as a remote employee could trigger a “fixed place of business” tax situation (permanent establishment) for the business. Given that there is little Canadian caselaw on the matter of when a remote employee triggers a permanent establishment tax situation, this article considers Danish, Finnish and Spanish caselaw decided in 2021 and 2022. These cases are relevant to Canadian employers as these three countries, in a similar fashion to Canada, share the same definition of what constitutes a fixed place of business (permanent establishment) and provide valuable guidance to the Canadian employer taxpayer.

Read the full article, published by Ruchelman P.L.L.C. in Insights 9, no. 5 (2022), [here](#).