

International expansion made easy

The Ultimate Guide to Employer of Record (EOR)





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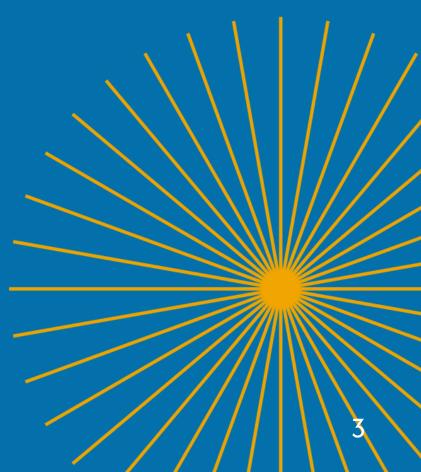
Introduction

Access to top-tier global talent presents promising opportunities for innovation, expansion, and growth. But managing a workforce across borders can be overwhelming and complex, from handling payroll to ensuring compliance with tax regulations and country-specific laws.

Today, more and more companies are utilising Employer of Record (EOR) as a solution to bypass all these challenges. With EOR, companies can hire and manage talent anywhere in the world without setting up an entity. This strategic approach allows you to focus on your core operations and other important aspects of your business, while the EOR provider handles critical HR functions such as employee management, onboarding, payroll, benefits, and other administrative tasks.

Choosing an EOR brings numerous benefits to your business. By partnering with a reliable EOR provider, you can mitigate legal and compliance risks, gain insights from HR or compliance experts, and achieve significant cost and time savings.

With over 32 years of experience in the global employment space, we fully understand the challenges that come with hiring and managing contingent talent around the world. That's why we've created this ultimate guide to help you gain valuable insights on how to leverage EOR for your international expansion efforts.







What's an Employer of Record (EOR)?

An Employer of Record (EOR) is a third-party service provider or organisation that serves as the legal employer for your workers in a specific country or region where you do not have a local entity. By partnering with an EOR, you can delegate the administrative burdens and legal responsibilities associated with hiring international worker, such as payroll, taxes, benefits, and compliance.

Here's how you can use EOR for your organisation:



Attracting top international talent

If you are looking to hire the best talent with the right set of skills from other countries where you do not have a legal entity, an EOR can be your strategic partner in recruitment and hiring. With their expertise, you can secure top talent quickly and compliantly.



Exploring new markets

Setting up a local entity typically takes six to twelve months.

However, with EOR, you can test new markets without the need to set up a legal entity. By partnering with an EOR, you can recruit talent, reach new customers, and generate new revenue streams before your competitors.



Facilitating an acquisition

When your company's in-country entity is still being established, the EOR can work on your behalf to pay your employees and adhere to local labour laws and regulations.



Avoiding non-compliant independent contractors

Hiring independent contractors is an alternative and cost-effective option for your short-term needs. However, misclassifying them can put your company at risk. With EOR, they can hire and process independent contractors on your behalf in compliance with local requirements.

The benefits of choosing an Employer of Record (EOR)



Global expansion made easy

Expanding into new markets can be complex and costly. But with EOR, you can have a simplified and streamlined approach, handling time-consuming admin and HR tasks, allowing your business to solely focus on growth and strategic objectives.



Local expertise and compliance

Employment laws, tax regulations, and labour requirements can vary significantly from one country to another. By leveraging EOR's expertise, you can ensure full compliance with local laws and regulations, reducing the risk of legal and financial issues.



Rapid workforce scalability

Whether you are establishing a presence in a new market or need to quickly scale your workforce, an EOR can facilitate rapid onboarding, payroll processing, and benefits administration for your workers, ensuring efficient workforce scalability.



Cost and time savings

Managing an international workforce in-house can be costly and time-consuming. By outsourcing administrative tasks to an EOR, you can save on internal resources, reduce administrative overheads, and achieve better cost control.



Mitigate legal and compliance risks

Breaking employment laws in foreign countries can have severe consequences for your organisation. However, with the support of an EOR, you can operate with confidence, ensuring full compliance and reducing risks of legal issues or reputational damage.



Flexibility and agility

The EOR solution offers flexibility and agility in managing a global workforce. Whether you need to enter new markets, scale operations, or downsize in specific regions, an EOR can quickly adapt to your changing business needs.







In the dynamic Asian market, Global Employment Outsourcing (GEO) serves as the employer of record in every country of employment.



In Australia, the term "Contractor Management Outsourcing" (CMO) is commonly used to refer to the employer of record, providing organisations with a specialised solution for managing their contingent workforce effectively.



EOR vs. PEO vs. AOR | What's the difference?

As you explore various options to streamline your global recruitment efforts, you may have come across other employment services like Professional Employer Organisation (PEO) and Agent of Record (AOR). Like EOR, these are common employment services that a specialised organisation provides to accommodate your specific needs.

But how do EOR, PEO, and AOR differ in HR? Let's take a look at how they compare:

Employer relationship
Legal employer
Control
Risk and liability
Flexibility

Serves as the legal employer and is liable to your workers

EOR

EOR is the sole legal employer for your workers

You retain full control over your workers' day-to-day work tasks

Assume the legal risk and financial liability associated with employment

Allow clients to select specific services they need to outsource while maintaining control over other aspects of employment.

PEO

Both you and the PEO share the responsibilities of being the employer

PEO is a co-employer

PEO actively share control over employment-related matters (like benefits and HR policies)

Both you and PEO share legal risk and liability related to employment matters

May offer bundled services, which tend to be less flexible but more cost-effective for small to mid-sized businesses.

AOR

Serves as the intermediary between you and independent contractors

Not the legal employer but handles back-office activities on your behalf

You retain full control over your independent contractors' day-to-day work tasks

Does not assume the legal risk and financial liability. But helps engage international contractors without the compliance risk

Allow clients to select specific backoffice activities they want to outsource



Use EOR when:

- You require full legal compliance.
- You want your company to have complete control over workers.
- You want customised benefits and HR policies.
- You want to allow a current worker to work from a different country.
- Your company is testing a new market or don't have a local entity set up in place.

Use a PEO when:

- You are a small or medium-sized business that does not have a huge HR team to support transactional HR functions.
- You are comfortable sharing legal responsibility.
- You want to opt for efficiency and speed.
- You prioritise cost-efficiency.

Use an AOR when:

- You want to engage international contractors without the compliance risk.
- You want to avoid misclassifying employees as contractors.
- You need help managing payroll for your contractor workforce.
- You want to outsource time-consuming tasks like managing invoices and timesheets.

Choosing between EOR, AOR, and PEO will depend on your specific needs. But if you are searching for top talent or looking to expand internationally, then using an EOR model will provide various benefits to your business.

How does an Employer of Record (EOR) work?

An EOR handles all administrative tasks throughout the worker lifecycle, from onboarding to offboarding, including:



Initiating and managing the onboarding and offboarding process



Processing of payroll compliantly and efficiently



Managing and producing HR related items, e.g., expense and salary reports



Handling of tax obligations and issues



Setting up employees' statutory local benefits e.g., insurance



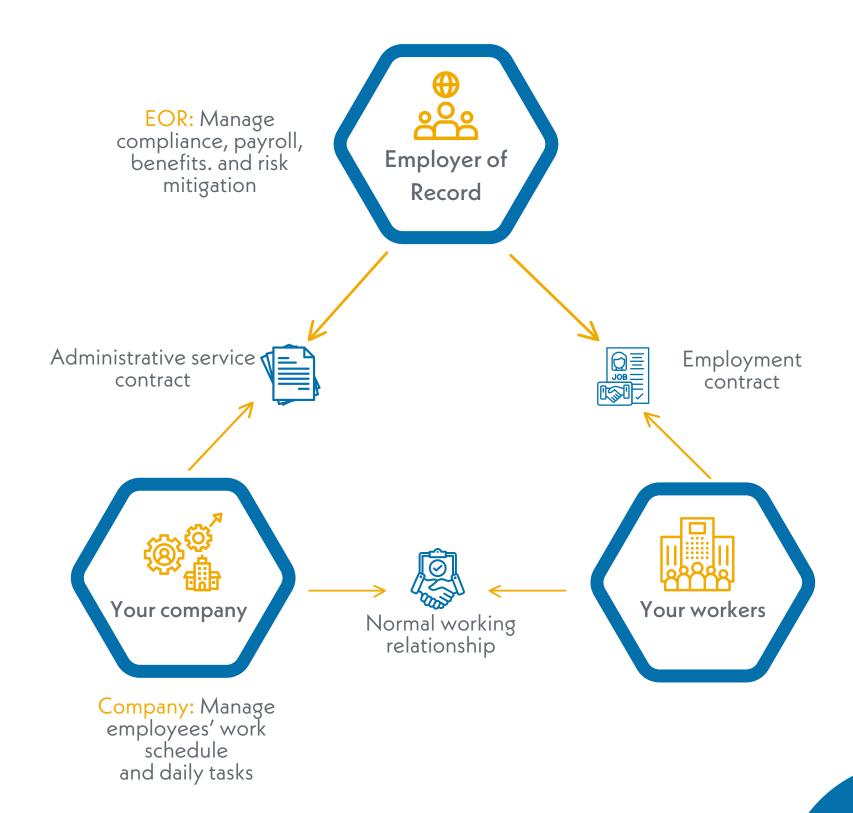
Arranging work permits & visas for expat employees



Supporting clients with foreign exchange, in-country money movement

In short, it's like having an extension of your team. A trusted expert you can rely on.





Compliance Horror Stories:

Avoiding common pitfalls in engaging international talent

While engaging with international talent can bring tremendous benefits to your business, it can also come with legal and financial risks that could jeopardise your operations. At CXC, we've seen first-hand these risks turn into workforce nightmares due to non-compliance.

The cost of non-compliance

UK government departments received a £120M combined tax bill for noncompliance with IR35

Ministry of Justice and Department of Environment, Food and Rural Affairs, UK 2021 On-demand delivery
app fined close to €57
million for falsely
classifying 7,800+
drivers as selfemployed

Glovo, Spain 2023 Oil and gas company found liable for more than \$40 million in back wages and damages after misclassifying workers as independent contractors

Holland Services, USA 2021

\$105 million tax fraud through a free contractor payroll service, the largest white-collar fraud ever in Australia.

Plutus Payroll, Australia 2017



1. The ghost workers Ensuring compliance through a centralised workforce management system

Challenge: Without a centralised system to manage your global workforce, there will always be workers who can fall through the cracks, leading to non-compliance. For example, a line manager hires an independent contractor without consulting the HR or procurement team. This 'rogue hiring' often introduces pay rates that are uncommercial. And without a centralised system of management across your workforce, these unapproved contingent workers might stay in your business for an extended period.







Expert tips

To prevent this nightmare scenario, it's critical to have a consolidated view of your internal and external talent. With a centralised system, you no longer get overwhelmed with having several systems in place for your talent pools. You have control and gain greater visibility over your real workforce. Additionally, you can consider the following steps to avoid any compliance issues:

- Get the classification of the contingent worker right.
- Stay updated on compliance laws and avoid operating based on 'how we've always done things.'
- Set defined parameters for international workers, so their roles don't become 'grey areas' and set their expectations from the start.

You should also be able to answer the following questions when managing your entire global workforce:

- How long have global contingent talent been with the business?
- What systems, processes, and IP do they have access to?
- Who is managing their performance, deliverables, and monitoring KPIs?

2. "Security!!" Safeguarding your organisation through robust workforce management

Challenge: Security risks are a serious threat to organisations that lack a robust, strategic management programme for their workforce. Data loss, intellectual property theft, and unsecured online environments are just a few examples of potential security issues. Without a strategic data security programme in place, your organisation is at risk of routine breaches of security standards and the potential loss of intellectual property. In Australia, for example, the penalties for data breaches can reach as high as \$2.1 million for a corporate entity.







Expert tips

With a well-planned and streamlined process in place for onboarding, talent management, and offboarding, you can minimise security risk nightmares and prevent potential threats and consequences.

Consider the following measures to mitigate security risks:

- Ensure new contingent workers are required to sign NDA upon joining the organisation.
- Implement restrictions on competitive contracting after their tenure with your company.
- Make sure your legal team (or hired lawyer) is aware of all contractual arrangements with your workforce.

If your organisation lacks the essential data security infrastructure to safeguard your business and global workforce, you can partner with a trusted EOR provider like CXC that operates with the highest level of security. CXC's cutting-edge platform is fully compliant with ISO 27001 standards, ensuring we meet data privacy and security standards for both contractors and client data.

3. Forgettable onboarding Setting up global talent for success

Challenge: Ineffective onboarding can hinder the success of your international talent. Poor communication during onboarding can impact their confidence and ability to support your team. This is even more challenging when you are onboarding talent from afar in different time zones.







Expert tips

To avoid onboarding disasters and set your global workforce up for success, consider the following:

- Set clear, identifiable boundaries about their role and deliverables.
- Set time and goal specific KPIs.
- Be systematic and provide useful information from the get-go.
- Utilise digital platforms and tools, especially for remote onboarding.
- Foster a sense of belonging and involvement from the start.
- Set realistic expectations for their time and output.

An effective onboarding programme may do wonders for your company's brand image and reputation.

If you lack the capacity to develop an effective onboarding program for your international teams, you can partner with a reliable global workforce management provider, like CXC, to streamline onboarding processes and automate time-consuming admin and HR tasks.

4. Visa dilemma Ensuring your top talent has the legal right to work

Challenge: : After an extensive search, you finally found the highly skilled talent you need for your organisation. However, upon verification, you realise the candidate lacks a valid working permit. Under various immigration laws, employers bear the responsibility of validating their workers' 'right-to-work' status. Hiring international talent with an invalid or incorrect visa puts your organisation at risk of fines and reputational damage.







Expert tips

Before finalising an employment contract, conduct thorough right-towork checks to confirm that potential hires possess the necessary work permits and documents. This allows you to protect your organisation from potential legal and financial consequences.

You can team up with a trusted global workforce management provider, such as CXC, to help you monitor visa compliance and ensure that the talent has all mandatory documentation and a right to work.

5. Worker misclassification Mitigating risks for seamless operations

Challenge: When engaging with international talent, the risk of 'worker misclassification' or 'employee misclassification' emerges. This happens when a worker believed to be a contractor is regarded as an employee in the eyes of local authorities. If your organisation is caught engaging in 'false self-employment', you can face significant tax bills, fines, litigation, and reputational damage – even if the misclassification was unintentional.







Expert tips

Accurate worker classification requires diligence and attention to detail. Here are some best practices to follow:

- Familiarise yourself with the labour laws and regulations applicable in your jurisdiction.
- Seek counsel from legal professionals or employment experts to ensure compliance.
- Thoroughly document the terms and nature of the worker's engagement with your business.
- Regularly review and update worker classifications to ensure continued compliance.

Staying updated on labour laws and regulations is crucial to remain compliant. However, there are other solutions, such as partnering with a reliable EOR provider like CXC.

At CXC, we understand the need to hire and onboard talent quickly and compliantly. That's why we developed CXC Comply, our assessment and vetting platform, to help you easily classify independent, freelancer, sole trader, limited, and corp-to-corp contractors – wherever they are.

6. Payroll errors Streamlining global payroll processes

Challenge: When expanding your workforce internationally, navigating the complexities of payroll administration and compliance can be a challenging task, as each country has its own unique set of local customs, regulations, and laws. Inefficient global payroll systems can eventually slow down your international expansion efforts.







Expert tips

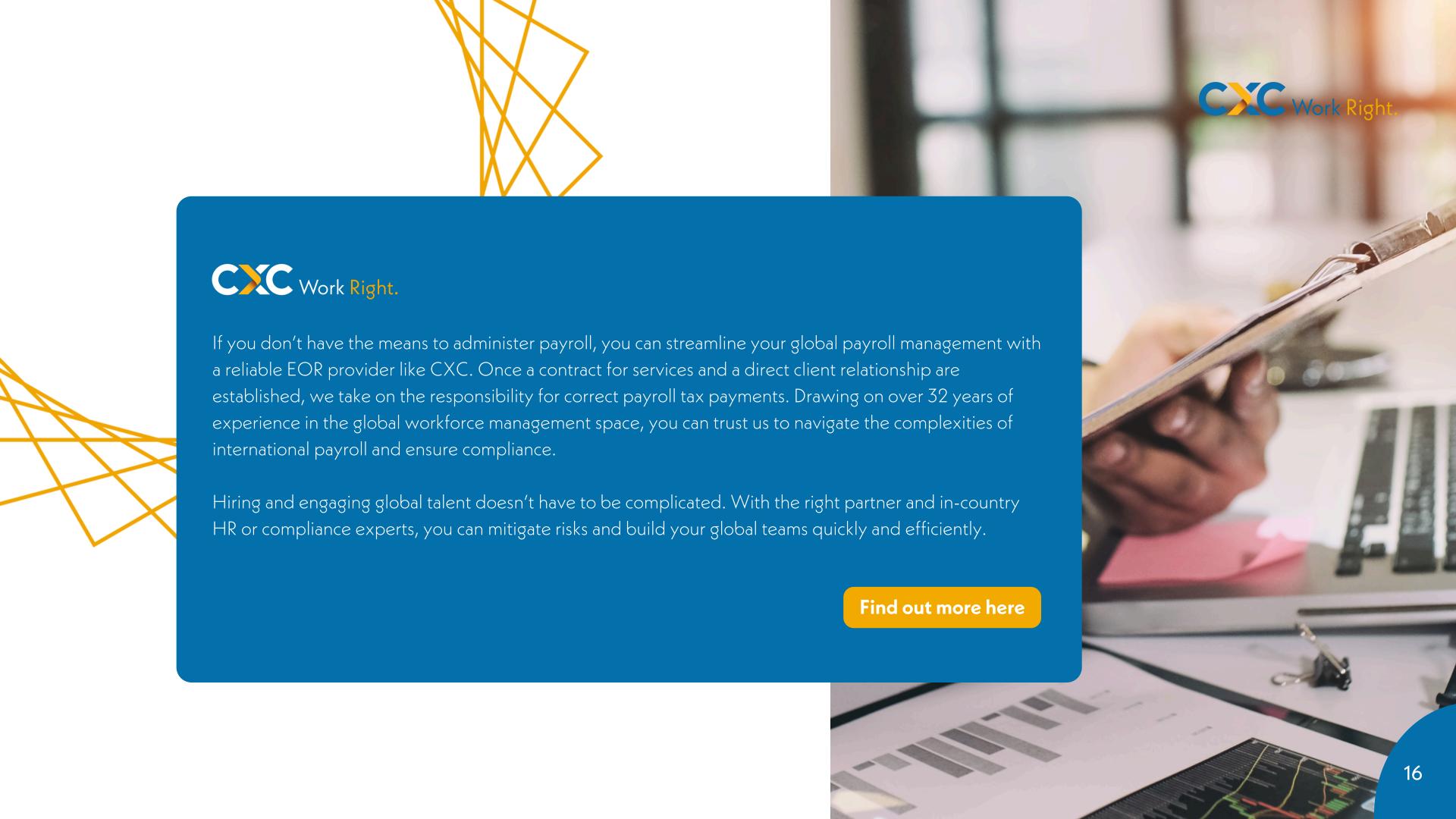
To prevent payroll errors, it is crucial to understand the following and their implications:

Understand tax liabilities. Tax regulations and requirements vary greatly from country to country. This information will allow you to accurately calculate and withhold the appropriate amount of tax from workers' salaries.

Awareness of local payroll customs. Familiarise yourself with the customs and practices, such as payment methods, payroll frequency, and payslips, of the countries where you will be operating.

Keep an eye on exchange rates. When determining worker salaries, consider the exchange rates between currencies. It's crucial to consider currency fluctuations to ensure fair compensation.

Statutory benefits. Understand the employee benefits mandated by the law, such as social security and insurance. This differs from country to country, and these contributions are vital to protecting your workers and your business from legal and financial risks.



Success story Engaging global talent compliantly for a large professional firm



Challenge: Following the firm's acquisition of a UK consultancy, the newly formed company faced the considerable task of creating and managing a programme for their globally distributed workforce. The complexity of managing a diverse workforce, from onboarding to talent engagement, across multiple countries posed a significant challenge for the company.

Solution: To tackle these complex challenges, the firm sought a strategic partnership with CXC to develop a comprehensive programme tailored to the needs of their global workforce. This partnership resulted in:



Streamlined onboarding

Successfully onboarded the firm's international associates seamlessly and compliantly within the three-week timeline.



Extensive expert advice

CXC's team of experts provided invaluable support to the firm on various matters, including insurance, compliance, and right-to-work scenarios.



Streamlined invoicing

CXC implemented a robust invoicing system to provide better control and visibility over contractor-related expenses, thus improving financial management and reducing potential errors.



Smooth transition support

CXC organised dedicated sessions to address concerns, offer guidance, and provide necessary support for the international associates.



Engaged skilled workforce

Enabled the firm to engage over 79 workers as independent and temporary staff.



Industry: Finance

Company size: 312,250 employees

Headquarters: London, UK

Founding year: 1989

How much does an Employer of Record (EOR) cost?

Understanding the complete cost of an EOR is a crucial aspect when evaluating your options. While some EOR providers may promote a flat monthly fee at a lower cost, it is important to dig deeper to avoid unexpected or additional fees. Here are some key questions to ask when discussing pricing with an EOR provider:

- What is the setup and service fee?
- Are there additional costs for worker benefits?
- Are there extra fees for accounting, legal, and consulting services? What about contested terminations?
- Do tailored or customised employment contracts incur additional fees?
- Are there any third-party charges?
- Are there any additional costs for conducting background checks on new hires?
- How are HR and legal issues billed?
- Are there foreign exchange fees?

In addition, it's essential to ask about the monthly recurring fee for their services. Aside from the technology platform, you should also not overlook the human element needed to manage your talent effectively. Do they have in-country HR or compliance specialists to handle complex situations?

By clearly understanding the complete range of costs and support offered by an EOR provider, you can make an informed decision that aligns with your business requirements and ensures a smooth and compliant employment process.







Potential challenges of using an Employer of Record (EOR)

Using an EOR comes with some potential challenges. For instance, because the EOR is the legal employer, it has control over hiring and firing decisions. This can present some issues if the EOR and the client company don't see eye to eye, as management control cannot be fully relinquished.

Additionally, EOR services can be costly, and some companies may find that they lack control over the employment experience of their workers when they use an EOR.

However, working with a reputable EOR provider and understanding the ins and outs of the arrangement before entering into a contract can often mitigate these challenges.



Cost consideration

There are associated expenses when using an EOR; however, it's important to know that there are providers, like CXC, that offer competitive pricing and fees.



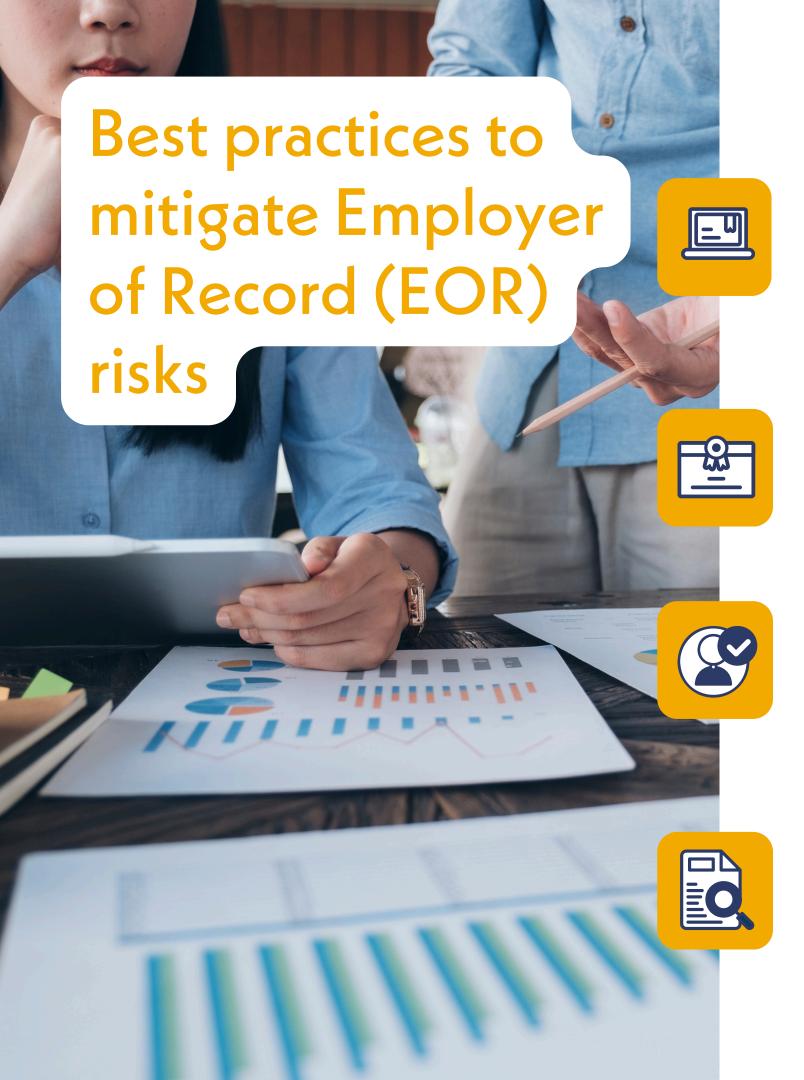
Control

Some companies might be worried about losing control over their employment and payroll tasks, even if the third party has the necessary experience and expertise.



Business strategy

Some large MNCs are equipped to enter new markets and handle the expense of setting up an entity, without the help of local partners.





Do your due diligence

Make sure you choose a reputable, experienced workforce solutions company that offers the specific services you require. Engage with their representatives and ask plenty of questions. Ask to speak with a couple of their current EOR clients too. Are they happy with the services they are receiving? Has the partnership resulted in cost savings and streamlined operations? Did they deliver on all their promises?

Examine data security

Do they have data security certifications? These certifications indicate that a company has met specific standards for protecting sensitive information. With this, you can have peace of mind knowing that your workforce data is secured and protected from unauthorized access and breaches.

Consult with a legal expert

Considering the complexities of local employment laws and tax regulations, consulting with in-country legal experts can provide guidance when evaluating your EOR options. Staying proactive and keeping your organisation updated on evolving employment laws and regulations will enable you to align your practices accordingly.

Conduct regular audits

Carry out periodic checks to ensure your chosen EOR provider lives up to their promises. Do their practices align with the latest regulations and requirements? It is essential to review all aspects of your employment practices to address any potential compliance issues that may arise.







Be aware of and sensitive to cultural differences, customs, and traditions in each region. Doing so can help you and your staff understand cultural nuances. Which in turn, helps foster better communication and relationships.

Invest in reliable and effective communication tools and practices

Use various communication tools and channels to actively engage with your remote workers.

Regular video conferences, instant messaging, and project management software can help bridge the gap and keep everyone aligned.

Set clear expectations and objectives

Set clear performance expectations and objectives for your workers, regardless of their location. Ensure they understand their roles, responsibilities, and goals.

Use local HR support for compliance and legal expertise

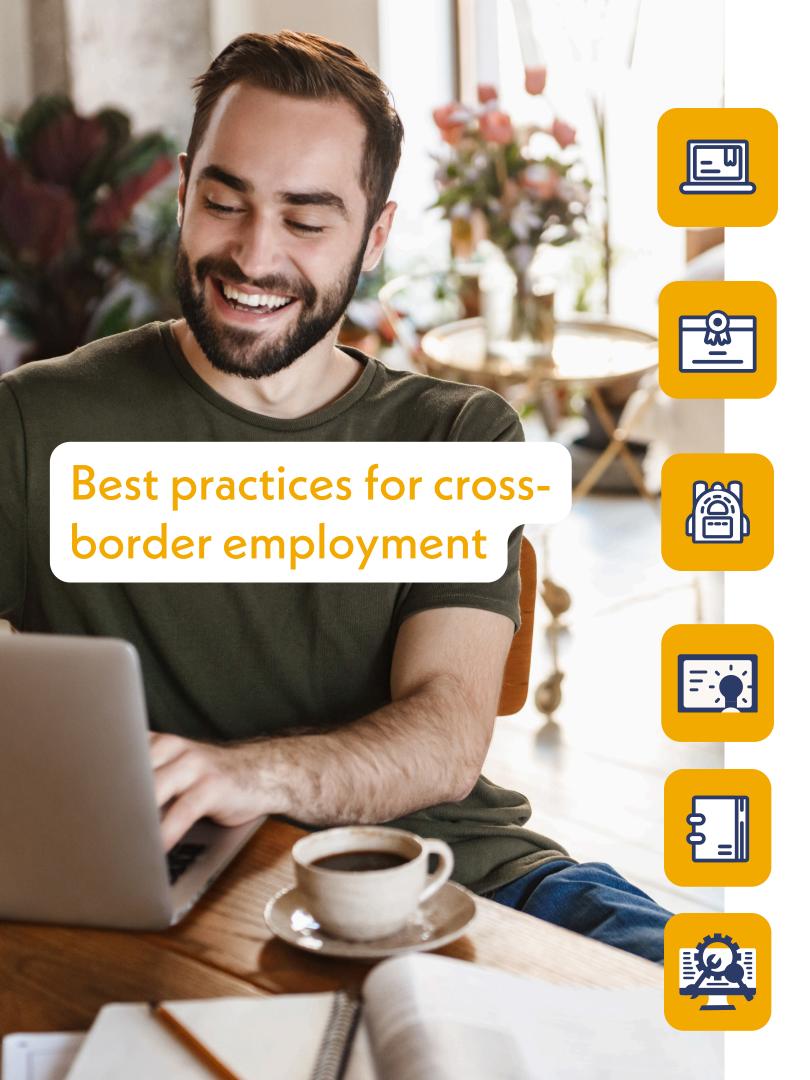
Utilise local HR expertise, whether in-house or through an EOR, to actively address region-specific HR issues.

Standardise your HR policies

Develop standardised HR policies that align with and actively address local labour laws and regulations.

Offer personalised training and development opportunities

Offer training and development opportunities that cater to the specific needs and preferences of your workers in different regions. This can include language training, cultural sensitivity training, and skills development.



Implement flexible work arrangements



Implement flexible work arrangements that cater to local preferences and legal requirements, such as remote work or flexible hours.

Leverage performance management tools and processes

Use performance management tools and processes to actively track and evaluate your workers' performance. Regular feedback and performance reviews can help your remote workers stay aligned and consistently grow.

Promote team building and inclusion

Promote team-building activities and inclusion initiatives that bring workers from different regions together. This can foster a sense of belonging and collaboration—removing the social gap between your workers.

Develop crisis and emergency plans

Develop crisis and emergency management plans. You should actively consider regional differences for this, such as natural disasters or political instability.

Promote feedback and open dialogue

Create a culture of open dialogue and encourage your workers to share their concerns and feedback. This way you can actively address any issues that arise.

Invest in the appropriate tools and technology

Invest in technology tools that support remote collaboration. Consider video conferencing tools, project management software, and secure communication platforms.

What to expect when implementing an Employer of Record (EOR) solution



When we talk about implementation, it's important to understand that the timeline of the project can vary based on several key elements. The following factors can influence timeline of the implementation:

- Location
- Number of contingent workers
- Systems integrations
- Data integrity
- Contractual agreement with suppliers
- Availability of stakeholders and resources
- Customisation requirements
- Ad hoc business processes.

Typically, this could range from 12 to 16 weeks including planning, launching, and reviewing.



Planning

- Understand the current end-to-end process within your organisation.
- Map out future process enhancements, such as onboarding, timesheet, invoicing, payroll, and offboarding.
- Examine the current global workforce population.

Transition/launch

- Launch the process from onboarding to offboarding to ensure a seamless transition for your contingent workforce.
- Transitioning your workforce to the EOR provider.
- Conduct training.

Review

- Set meetings for monitoring and address any immediate postimplementation concerns for a smooth transition.
- Conduct a project closure meeting.
- Provide ongoing support for your organisation.

Key considerations when choosing an employer of record (EOR) provider

Use below checklist if you are currently assessing whether an EOR provider is right for your business needs and requirements.

Global coverage

Your EOR provider is a global company with coverage in all locations you're considering, as well as experience working with companies similar to yours.

Contract alignment

The contract provided by the EOR provider includes terms and clauses that protect your company from IP and confidentiality breaches.

Understanding of requirements

Your EOR provider should clearly understand your requirements and provide the type of service you are looking for. They should have clients similar to your company.

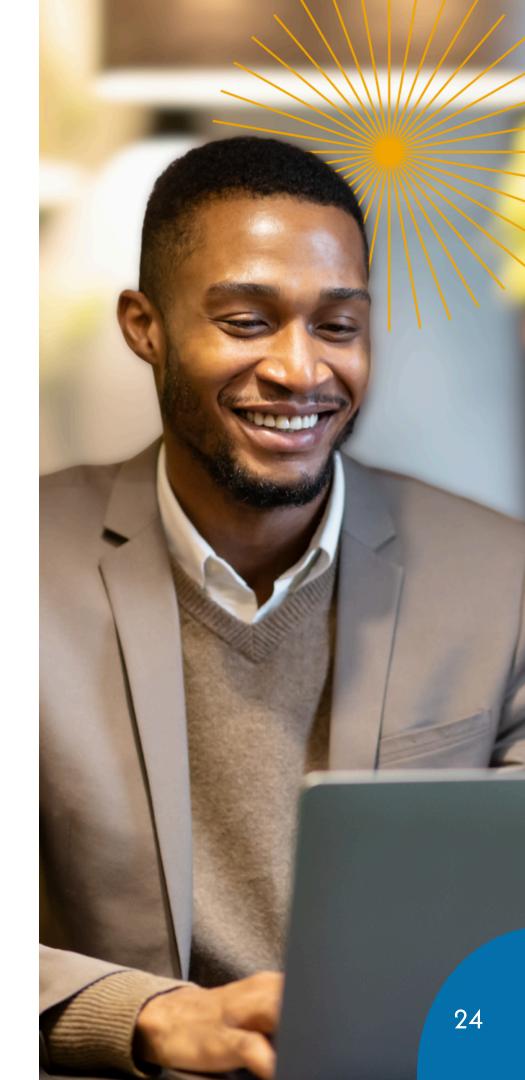
Expertise

The EOR solution is your provider's core service. They have experience dealing with many MNCs, over multiple locations, and they have staff that can support you and your company.

Fees

Clarify what the fee is and if there are any additional costs above the service fee. Ask the EOR provider about their invoicing and payment schedule, too.







Success story Multi-country solution for GitLab's global and remote workforce

Challenge: GitLab, a tech company headquartered in San Francsico, U.S, is struggling to attract and hire talent in markets where they do not have an entity, resulting in missed opportunities and a stagnant growth trajectory.

Solution: After learning about their unique requirements, CXC <u>partnered with GitLab</u> to extend our expertise in sourcing top-tier talent and ensuring compliant workforce engagement. Here's how we managed to support their business needs:



Hired contractors seamlessly and compliantly in key markets including Poland, Portugal, Romania, and more.



Unified onboarding and contract process across all countries.



Established efficient process to engage workers and fully enable them to work remotely without issue or delay.



100% of invoices paid accurately and on-time across all countries with a streamlined invoicing process and payment schedule.

About the company

Industry: Technology

Company size: 1,000 - 5,000

employees

Headquarters: San Francisco,

USA

Founding year: 2001



Success story

IR35 Classification of UK Independent Contractor for a Global Tech Company

Challenge: This multinational tech company, recognised as one of the leading players in the sector, is struggling with the task of correctly classifying its over 150 independent contractors worldwide to comply with the UK legislation. Within the scope of UK legislation, the company urgently needed to classify all independent contractors for IR35 accurately. Failing to do so would expose the company to hefty fines and potential damage to its reputation.

Solution: This is where CXC steps in. Leveraging our extensive expertise in the global employment space, we developed a tailored IR35 classification module seamlessly integrated into the company's platform. Through a collaborative effort, CXC and the tech company accomplished the successful implementation and launch of the IR35 module within a 12-week sprint. The <u>partnership</u> between CXC and the tech company resulted to:



Accurate classification of over 250 workers, ensuring compliance with the laws and regulations.



Mitigated potential risks such as penalties, fines, and legal disputes.



Successful implementation of the program based on the precise classification of workers.

About the company

Industry: Technology

Company size: 135,000

employees

Headquarters: California, USA

Founding year: 1998

Streamline your global expansion with CXC

In today's borderless business landscape, the opportunities for international growth have never been more promising. With global expansion, you can unlock a multitude of benefits, including new revenue potential, access to a wider customer base, and the ability to tap into a more diverse talent pool.

However, we understand that global expansion can seem like a complex and daunting venture. The thought of setting up operations in a foreign country may appear time-consuming and costly, particularly for smaller companies. A do-it-yourself approach can bring risks, increased costs, and overwhelming time factors, especially if your intention is to start small and gradually grow your business in the new market.

That's where CXC comes in. Our expertise and comprehensive solutions ensure that you can successfully navigate the complexities of global expansion with confidence.

By partnering with CXC, you can avoid the burdensome tasks and risks associated with a DIY solution. We provide the necessary support, allowing you to focus on your core business while we handle the intricacies of expanding your operations internationally.

FIND OUT MORE HERE



Why CXC?

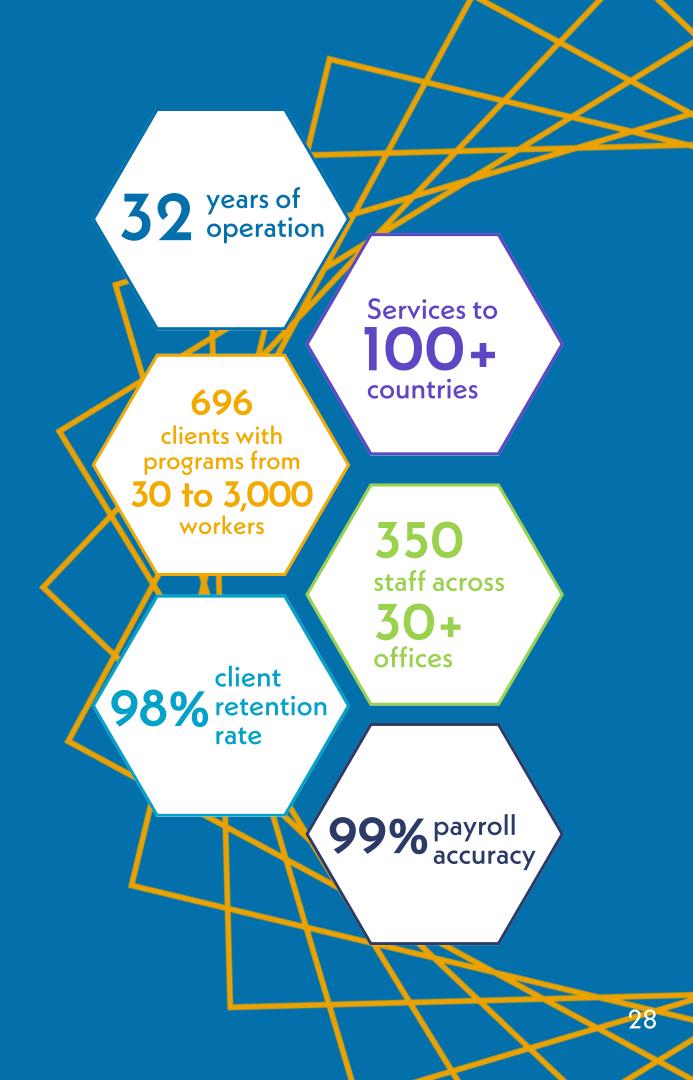
CXC is a trusted partner in global contingent workforce management and HR outsourcing solutions. With over 32 years of experience, we have continually evolved and adapted to the changing business landscape. Our international, multi-faceted approach aims to simplify the complexities of engaging, managing, and paying non-permanent workers.

While we still excel at paying and managing contractors for our clients, our expertise extends beyond that. We help businesses source top-tier contingent talent and ensure compliant worker engagement across the globe. Our comprehensive talent management and workforce compliance solution is backed by decades of knowledge and experience.

At CXC, we prioritise delivering exceptional value and service to our clients. We have gathered insights and honed our expertise over three decades, making us a trusted authority in the industry. Our dedicated team of compliance experts is dedicated to sharing our knowledge and providing guidance to help organisations like yours achieve their goals.

Whether you need assistance with talent sourcing, contingent worker management, or navigating the complexities of global employment compliance, our solutions are designed to help you gain a competitive edge.

GET A FREE CONSULTATION





Ensure compliance. Expand globally. Mitigate risks.

Our comprehensive suite of solutions is designed to help businesses like yours navigate the complexities of workforce management. From building a contractor workforce to offering corporate compliance consulting and training, we'll ensure you stay ahead of the game.

Take control today and thrive with confidence.

Speak to our team

