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omo se lee en el artículo *How Remote Workforce Programs Trigger Myriad Tax Problems-Part Two: Analyzing taxable presence and nexus issues for employers,* escrito por Bassett, Barton W S; Zavaglia, Cosimo; Hevener, Mary B; Johnson, Steven P., publicado por  *Tax Executive*; Washington Tomo 75, N.º 3, (May/Jun 2023): 28-32,34,36,38-39: “*One critical tax issue introduced by remote work is the tax risk that employees scattered across borders-working from jurisdictions where the employer currently has no taxable presence-can give rise to a taxable presence, or nexus, in a new tax jurisdiction for the corporate employer.1 In the event that the activities of a remote employee establish a taxable presence in a new jurisdiction, the employer will most likely be obligated to comply with corporate tax registration, filing, and potential tax liability and may separately or additionally face tax registration, reporting, and withholding obligations with respect to employee compensation and benefits.*” Al revisar nuestra legislación observamos que tenemos otra concepción. Toda sucursal o subordinada es gravada en nuestro país. En Estados Unidos la situación se entiende así: “*When does a US-based remote worker trigger a US taxable presence for her foreign corporate employer? From a federal tax perspective this issue turns on the determination of whether the activities of the remote employee (or multiple employees) cause the foreign corporate employer to be considered "engaged in trade or business within the United States" within the meaning of Section 882(a) (1).3 If the activities of the remote employee rise to the level of a US trade or business, it will generally cause the foreign corporation's "effectively connected" taxable income for the taxable year to be subject to the US corporate tax.4 The Internal Revenue Code and regulations provide a fairly vague and narrow range of guidance for determining whether the activities of a foreign corporation (through its employees or certain dependent agents) conducted within the United States meet the threshold of a trade or business. To add to the challenge, the development of the law has occurred largely based on a series of older cases with unique fact patterns and adopts broad legal principles that can prove to be less than precise when applied to many modern factual scenarios.*” Al revés: ¿cuándo un empleado remoto no está comprometido en una actividad comercial o empresarial? En nuestra legislación nos ocupamos de las actividades permanentes, como también parece suceder allá: “*The courts have generally found that in order for a US trade or business to exist, the foreign taxpayer's profit-oriented activities in the United States must be "considerable . . . as well as continuous and regular."8 In contrast, certain sporadic, noncontinuous, and casual activity does not rise to the level of a US trade or business.9*” Ahora bien: “*Based on our experience, most companies have not yet adopted detailed policies or tracking mechanisms to identify and assess the number and quality of business activities carried out by remote and traveling employees.*” Una cosa es lo que es la realidad, otra la que se supone y otra la podemos comprobar. Los contables ya saben de esto.

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