THE TAXATION OF US EMPLOYEES IN CANADA

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Despite the economic slowdown of the past few years, a significant number of US employees continue to work in Canada on behalf of US corporations. The income tax consequences of their employment in Canada create a number of considerations for both the corporation and the employee. This article will address the income tax planning opportunities available to US employees providing services in Canada.

**KEYWORDS:** ASSIGNMENT ■ FOREIGN TAX CREDITS ■ NONRESIDENTS ■ RESIDENCY ■ STOCK OPTIONS ■ RETIREMENT PLANS

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