

Digital nomad boom calls for international tax law reform 3/36/23

Remote work has become a standard form of employment, as evidenced by increasing numbers of people choosing jobs with the option of working from home. This drives workforce globalisation, with technology allowing people to work anywhere in the world without changing their home. Remote work also allows people to change employers rather quickly. A digital nomad is one who takes maximum advantage of remote work. Despite their popularity, however, these new arrangements pose tax risks for workers and their employers alike. Many tax experts and researchers are therefore convinced that extensive and comprehensive reforms need to be devised in this area as soon as possible to prevent the current tax rules from lagging behind the trends in the international labour market.

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