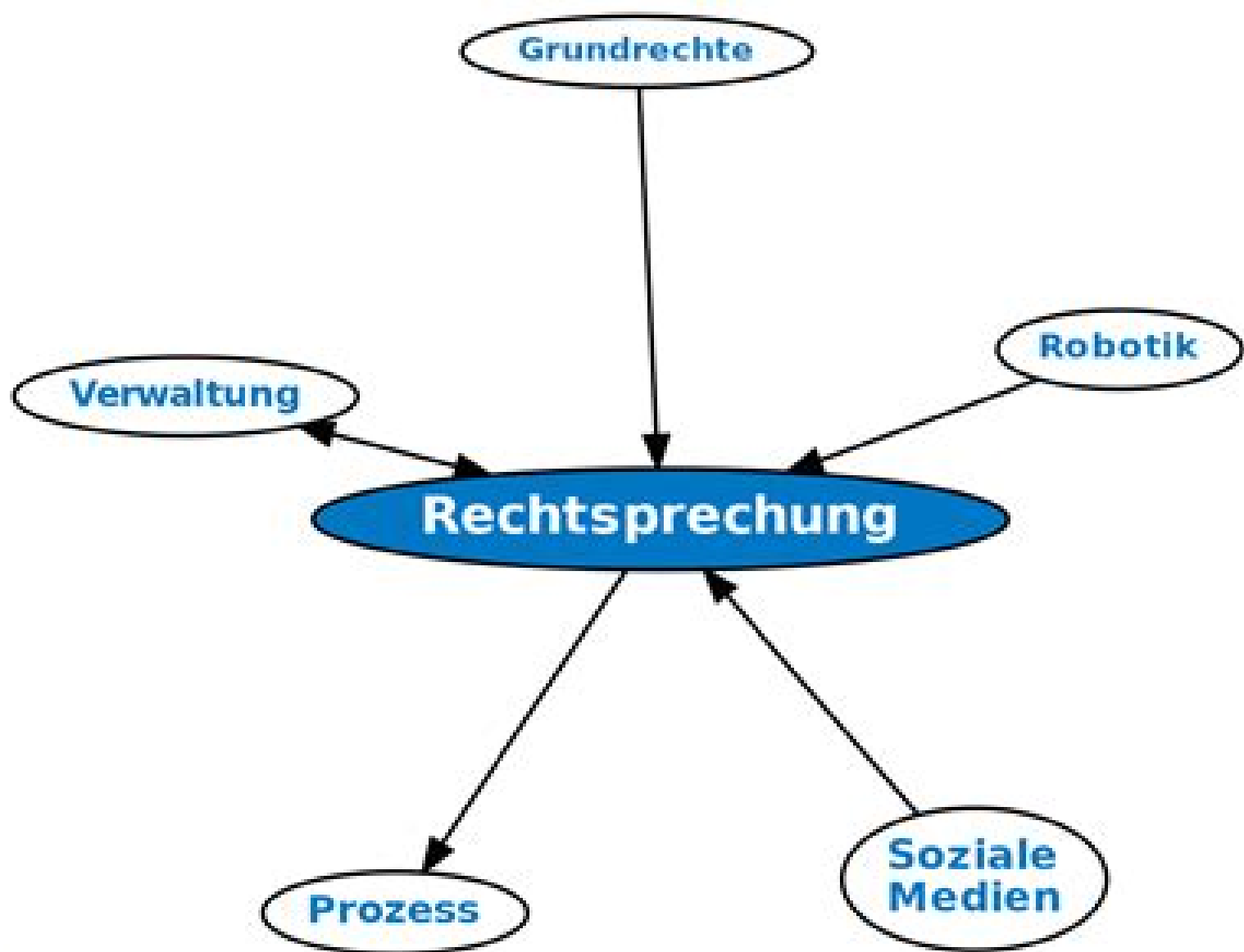




Grenz Überschreitende Mitarbeiterentsendung Gesetzgebung Rechtsprechung Verwaltung

Markus A. Glaser



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Die Mitarbeiterentsendung ins Ausland: Steuer- und sozialversicherungsrechtliche Aspekte Thomas Müller, 2015-03-11

Bei einer Mitarbeiterentsendung ins Ausland werden sowohl der Mitarbeiter als auch das entsendende Unternehmen mit dem nationalen Steuerrecht und mit dem Steuerrecht des anderen Staates konfrontiert. Die vorliegende Studie setzt sich kritisch mit den Umständen und Richtlinien der Mitarbeiterentsendung auseinander, besonders im Hinblick auf die steuer- und sozialversicherungsrechtlichen Aspekte der Entsendung. **Internationale Verwaltungsbeziehungen** Markus A. Glaser, 2010. Auch jenseits der europäischen Integration sind deutsche Behörden in Beziehungsgefüge mit ausländischen Verwaltungen eingebunden. Besonders offensichtlich ist die Notwendigkeit eines gemeinsamen Vorgehens bei Themen globalen Zuschnitts wie dem Schutz der Menschenrechte oder von Umweltgütern. Im Zuge der Globalisierung der Lebensverhältnisse und der Öffnung nationaler Märkte hat die Internationalisierung der Verwaltung an Bedeutung zugenommen. Auch in klassisch staatsinternen Materien greift die Verwaltung über die Grenzen der eigenen Rechtsordnung hinaus, zum Beispiel bei der Einkommensbesteuerung, Finanzmarktaufsicht, Gesundheitsversorgung und der Gefahrenabwehr. Markus A. Glaser gewinnt durch Zusammenschau von Regelungen verschiedener Sachbereiche des nationalen wie des Völkerrechts Bauformen internationaler Verwaltungsbeziehungen, die dann mit Blick auf das deutsche Staats- und Verwaltungsrecht systematisch analysiert werden. Grenzüberschreitende Mitarbeiterentsendung Walter

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