



Global Assignment Policies and Practices Survey

2021 summary report

Global Mobility Services

KPMG International

home.kpmg/gappsurvey



As a seasoned global mobility professional, you make key decisions every day to evolve your global mobility program and keep pace with unprecedented pressures, disruptive technological advancements, heightened compliance obligations and more — all while seeking to demonstrate value within your organization and beyond in supporting the movement of talent globally.

The results of this year's Global Assignment Policies and Practices (GAPP) Survey shed light on how global mobility programs are evolving. In addition to compliance and global risk management, supporting the organization's business objectives, controlling program costs and being adaptable to changing business requirements are clearly the top priorities for today's global mobility leaders. The global talent mobility function's contribution to strategic value also now seems to be taking priority; being recognized as a trusted advisor and collaborator to the business playing a critical role in attracting, mobilizing, engaging, developing, and retaining global talent.

Thank you to all who participated in the GAPP Survey this year. This report presents a brief overview of selected key findings and offers some important takeaways for global mobility professionals who are now positioning the global talent mobility function for supporting post-pandemic talent development and business growth.

To participate in the GAPP Survey, please visit the survey website page at: <http://home.kpmg/gappsurvey>

There you'll find a direct link to begin the survey as well as helpful information and instructions.

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Introduction

Organizations continued to define their future of work models this year. Many operate under flexible work arrangements defined by job role and need, including employees now working primarily in-office, others working under a hybrid model and those continuing to work fully remote. Many organizations have embraced a significant global disruptor as a strategic opportunity to support growth and focus on how the work gets done, rather than where.

Under flexible work arrangements, KPMG continues to predict a need to focus on the operational and governance considerations for talent mobility, including areas such as corporate and individual tax, payroll, immigration, and rewards. The impact to traditional talent mobility remains a bit uncertain going into 2022 and beyond, however, as pandemic levels decline under global vaccination rollouts and borders continue to reopen, we fully expect business travel to resume, albeit with less frequency and shorter trips. From an employee development perspective, it would be difficult to match the level of intercultural and global business skills development, team building, networking, and cross-pollination of ideas that comes with in-person interaction over time.

For global organizations, curtailing mobility could hamper efforts to recruit talent, especially among younger generations who may be more mobile and aspire to obtain international work experience as part of their careers. Further, it could deny opportunities for organizations to improve the overall diversity and social consciousness of their workforces through the cultural immersion of employees living and working in foreign locales.

The future of work is also a top of mind issue for CEOs as highlighted in KPMG's 2021 Global CEO Outlook Survey. Global business leaders recognize the tremendous efforts their workforces have made to sustain productivity during unprecedented times. CEOs identified their employee value proposition as the top operational priority to achieve their growth objectives.

Whether to mitigate risk or gain competitive advantage, the most successful companies are continuing to challenge their own business models to meet global business needs. Recent transformations have required fundamental shifts in workforce and workplace models, and global talent mobility functions are being impacted directly.

To demonstrate value within their organization, the mobility function may consider a transformation journey by:

- becoming leaner through outsourcing high-volume administrative transactions such as individual tax and immigration compliance, global compensation collection and payroll reporting, equity, and business traveler activity
- adopting digital, automation, and other technologies to streamline operations and service delivery and enhance employee experience
- continue to build an interconnected ecosystem of internal stakeholders and external service providers to provide an end-to-end mobility experience for your employees
- collaborating with human resources on diversity, equity, and inclusion (DEI) initiatives, talent planning, and workforce shaping
- contributing positively to improved organizational performance on environmental, sustainability, and governance (ESG) goals and practices, and
- demonstrating to senior management and the board that there has been a significant return on investment for the company's talent mobility spend.

By taking this strategic approach, the global talent mobility function can be recognized as an indispensable advisor and partner to the business, playing a critical role in attracting, engaging, mobilizing, developing, and retaining global talent.

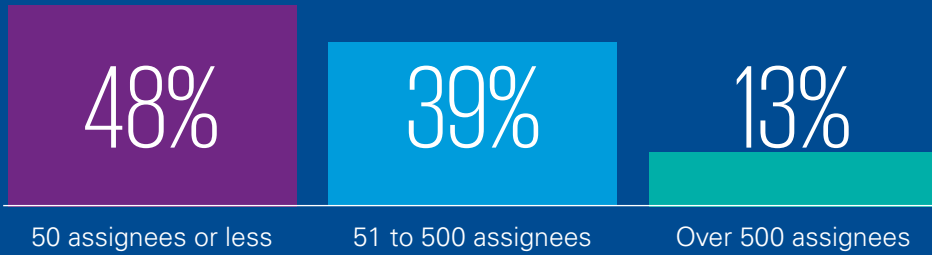


Survey methodology and demographics

For global mobility leaders of multinational organizations, benchmarking your global mobility policies and practices against those of other global organizations and industry peers can be a powerful tool for reflecting on your current approach and planning how to prepare your talent mobility program for the future. To help, KPMG International conducts this annual survey of global mobility policies and practices of multinational organizations. While the number of participants continues to grow, the resulting database is already believed to be one of the most robust of its kind on a global scale.

The data offers insights into global mobility programs and how they are evolving in terms of mobility, tax and immigration policies, structure, governance, priorities, performance measures, technology, robotics, automation, and more.

Assignee population



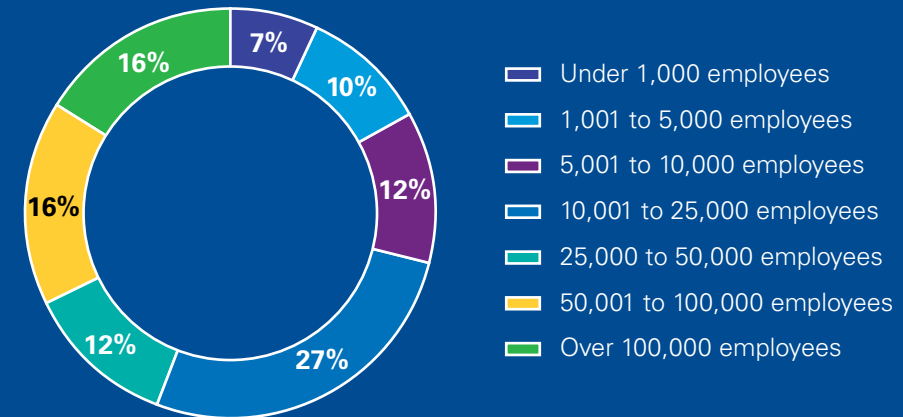
North America and Europe — Top originating (home location) and receiving (host location) locations for survey participants.

Asia Pacific and Central/South America — Considered prospective receiving locations for future assignments over the next 5 years.

Participant demographics

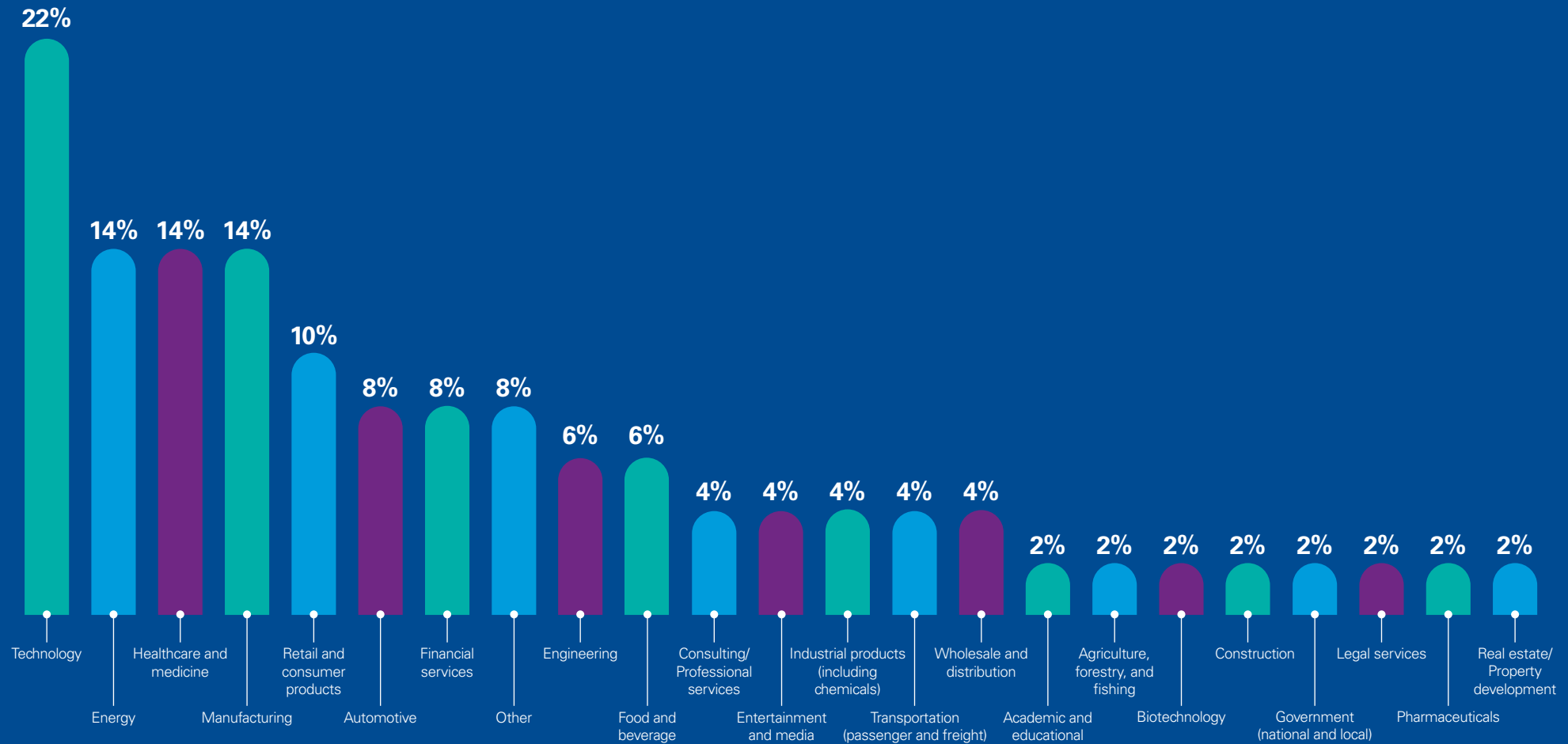


Employees



Survey methodology and demographics

Industry coverage



Note: Respondents chose all answers that applied for their organization.

Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International



Key findings



Flexibility in policy approach

Organizations continue to offer greater flexibility in their talent mobility policy approaches — developing policy frameworks that are aligned to overarching talent and business development objectives. Fifty percent of survey participants cite including core versus flexible provisions, with nearly a quarter (23 percent) of participants adopting a cafeteria approach expanding the range of choices for either the assignee or the business. Enabling choice for mobile employees to develop assignment and transfer packages best suited to their personal needs is on the rise. Enhancing overall employee experience is a critical factor for attracting, developing, and retaining key talent globally.



The integration between global talent mobility and talent management functions

Organizations continue to adopt more purposeful approaches to mobilizing talent globally by strengthening the connections between talent management and global mobility functions. Even during 2021, 93 percent of survey participants still ranked supporting overall business and talent development objectives as a top program goal for their international assignments.



Technology leads the way

Global talent mobility is too complex and important to employees and the organization to leave up to chance. Survey participants are particularly interested in solutions for producing assignment cost projections, automating assignment initiation, and creating assignment documents. More and more organizations are looking to have a fully integrated, 'single source of data truth' technology solution that spans the whole spectrum of mobility and provides self-service to employees via online portals and mobile technology solutions integrated with mobility processes.



Focus on talent not transactions

Fast-moving organizations do not want to be bogged down in transactions and typically outsource high-volume complex transactions like individual tax compliance. Survey participants outsource relocation management services (84 percent), tax consulting (88 percent), tax return preparation (90 percent), and immigration (92 percent), so they can focus on providing a superb employee experience, participate in talent planning and workforce shaping with human resources (HR), and demonstrate a return on investment for their organizations on employee mobility spend.



'Work from anywhere' continued into 2021 (and may be here to stay)

It's widely predicted that many workers, especially those in professional services, will still favor working remotely at least part of the time as local restrictions ease and businesses open their doors again. According to KPMG's 2021 Global CEO Outlook survey, CEOs are focused on providing increased flexibility for their workforce. Global executives are looking to implement a hybrid working model for their staff with 51 percent of CEOs investing in shared workspaces and 37 percent looking to have most employees working remotely at least two or more days a week.



Talent mobility policy trends and practices

While the impact of the global pandemic on talent mobility has continued into 2021, 93 percent of 2021 GAPP Survey participants still ranked supporting overall business and talent development objectives as a top program goal for their international assignments. Improving alignment between business development objectives, assignment policy types, and assignee selection continues to be vital.

Specifically, in addition to compliance and global risk management, controlling program costs and being adaptable to changing business requirements are also top priorities for today's global talent mobility leaders that have been consistently cited by survey participants over the last five years.

Further, the contribution by global mobility departments to strategic business value and supporting the overall employee value proposition and experience now seems to be taking priority by many organizations as they plan for increased, post-pandemic talent mobility volume globally.

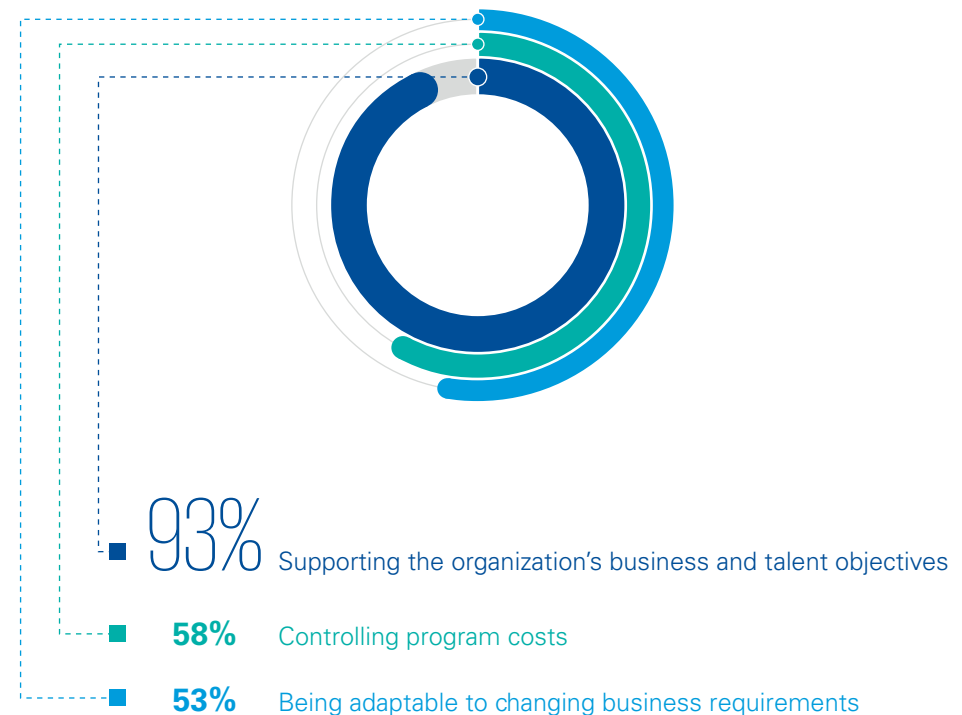
Income tax and immigration compliance, along with the logistical aspects of employee moves, present the most challenges for participants and are the top functions that organizations look to outsource to experienced service providers (84 percent of participants outsource relocation management services, 88 percent of participants outsource tax consulting, 90 percent of participants outsource tax preparation services, and 92 percent outsource immigration services). The major reasons cited in the survey for managed services support by third-party service providers are to improve service quality and efficiency, gain access to a third-party service provider's global resources and knowledge, reduce tactical administration, and improve overall program compliance globally.

Positive outcomes from vaccine rollouts have reduced infection levels in many countries globally enabling borders in some jurisdictions to reopen in late 2020 and for personal and business travel to resume, albeit much lower than pre-pandemic levels.

Looking forward, GAPP Survey participants predict a more selective use of business travel with a greater use of shorter-term assignments, and permanent/indefinite country to country transfers.

Program overview

Over the last five years, global talent mobility professionals ranked their top 3 goals for their international assignment program as:

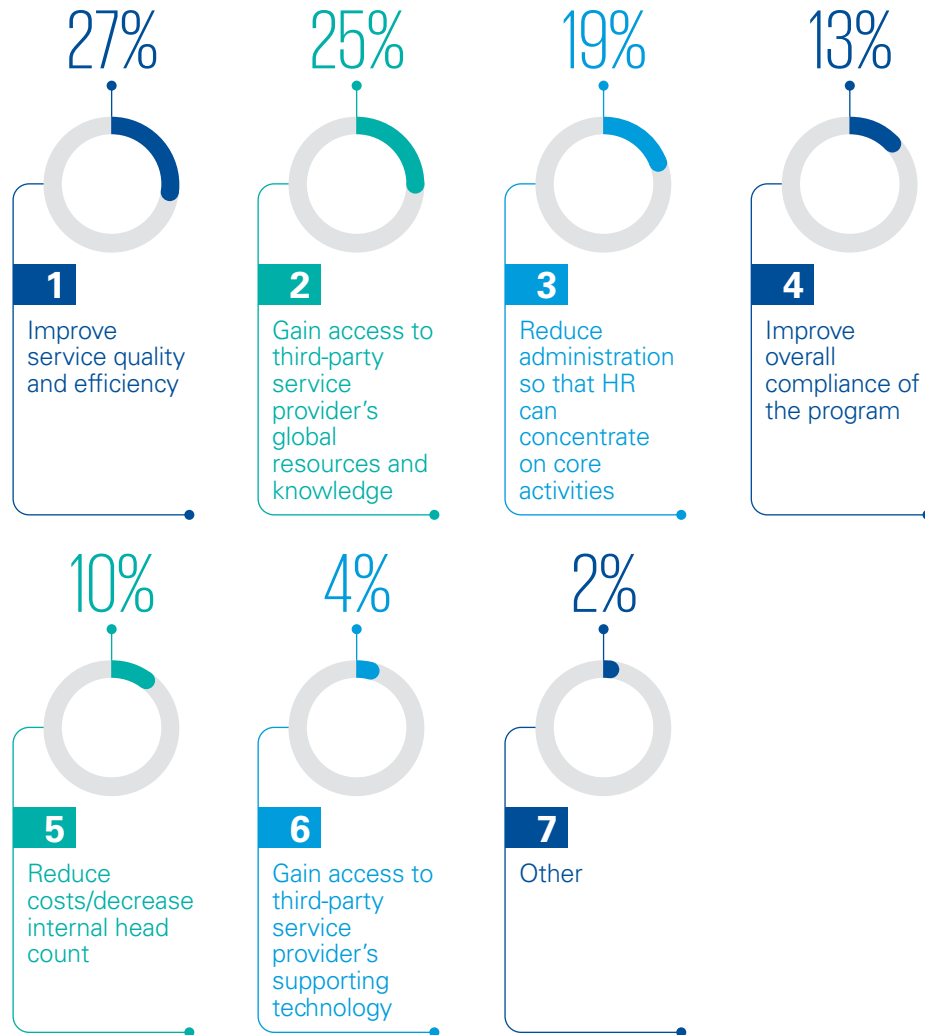


Note: The percentages shown are of respondents who ranked a given option first.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Managed services support

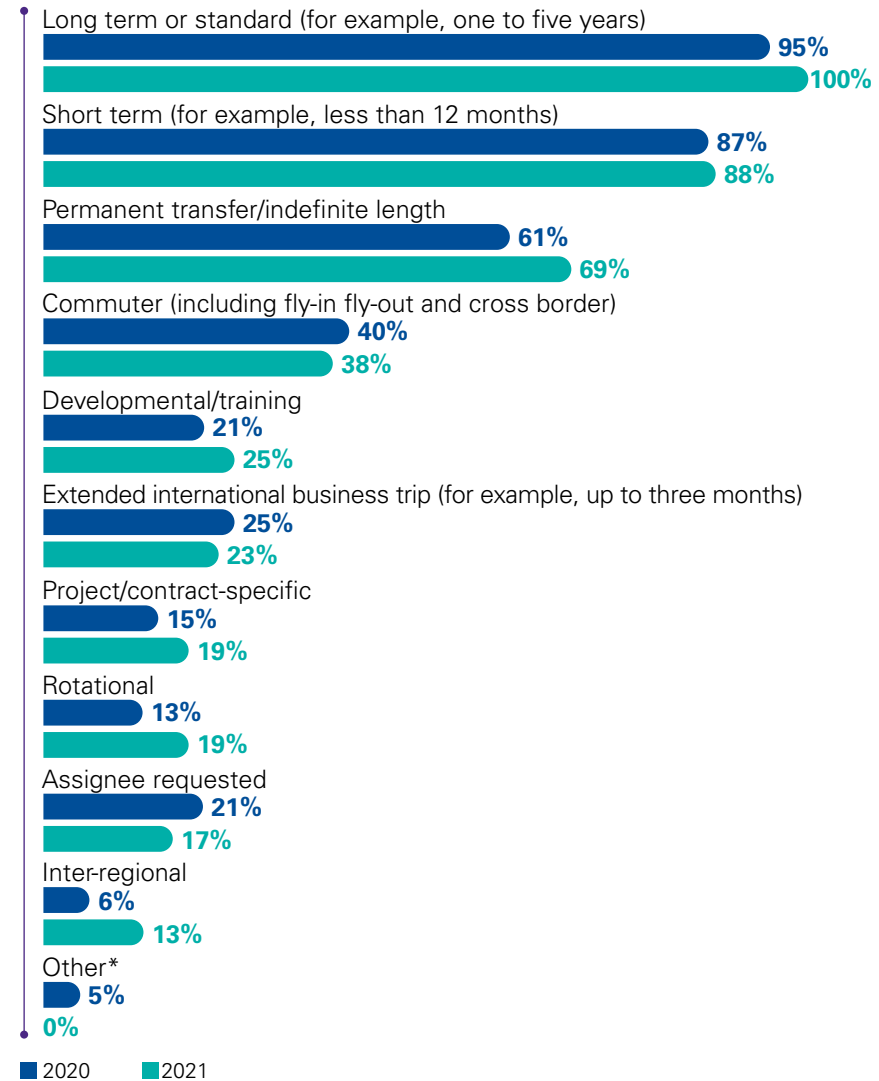
Improving service quality and efficiency is the top reason global talent mobility professionals are seeking managed services support.



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Policy overview

Over the last two years, the most commonly used types of formal assignment policies include:



*Local plus, higher education, global nomads, global employment company, temporary location, business traveler, global employment company, global nomads, localization, mobility lite, third-country nationals.

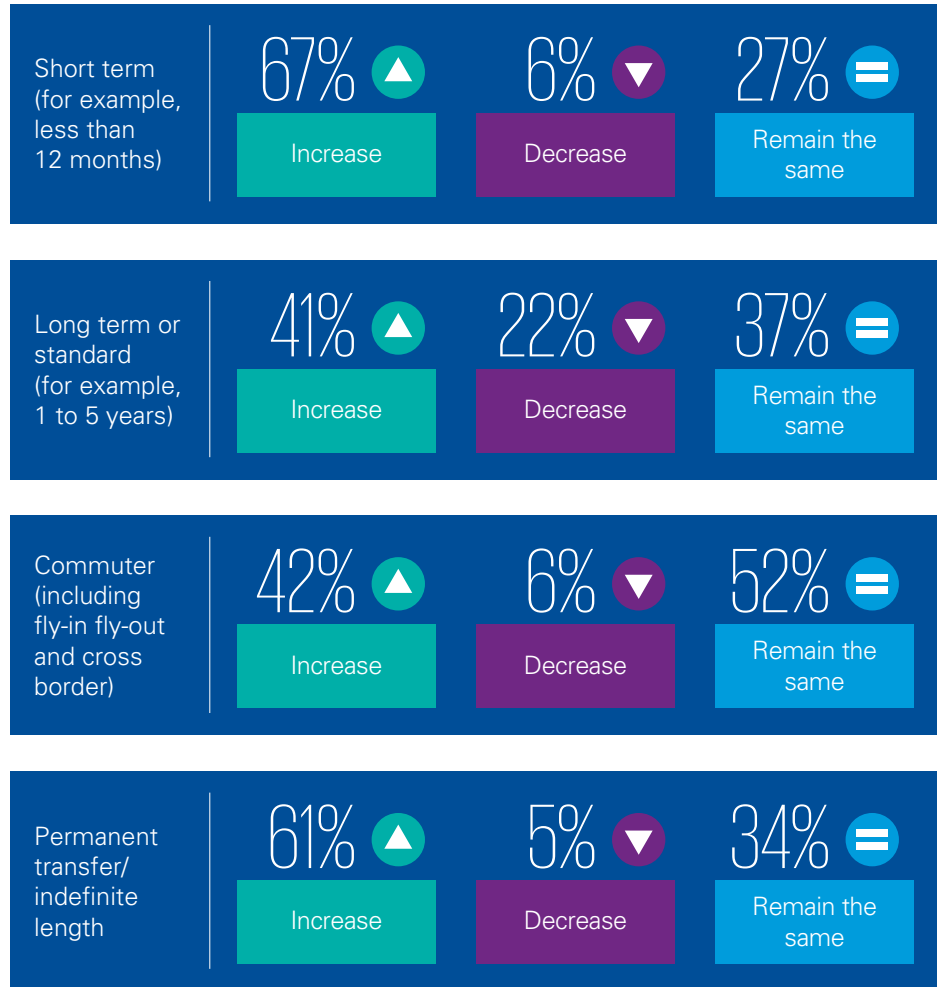
Note: Respondents chose all answers that applied for their organization.

Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Continuing use of diverse mobility policy types

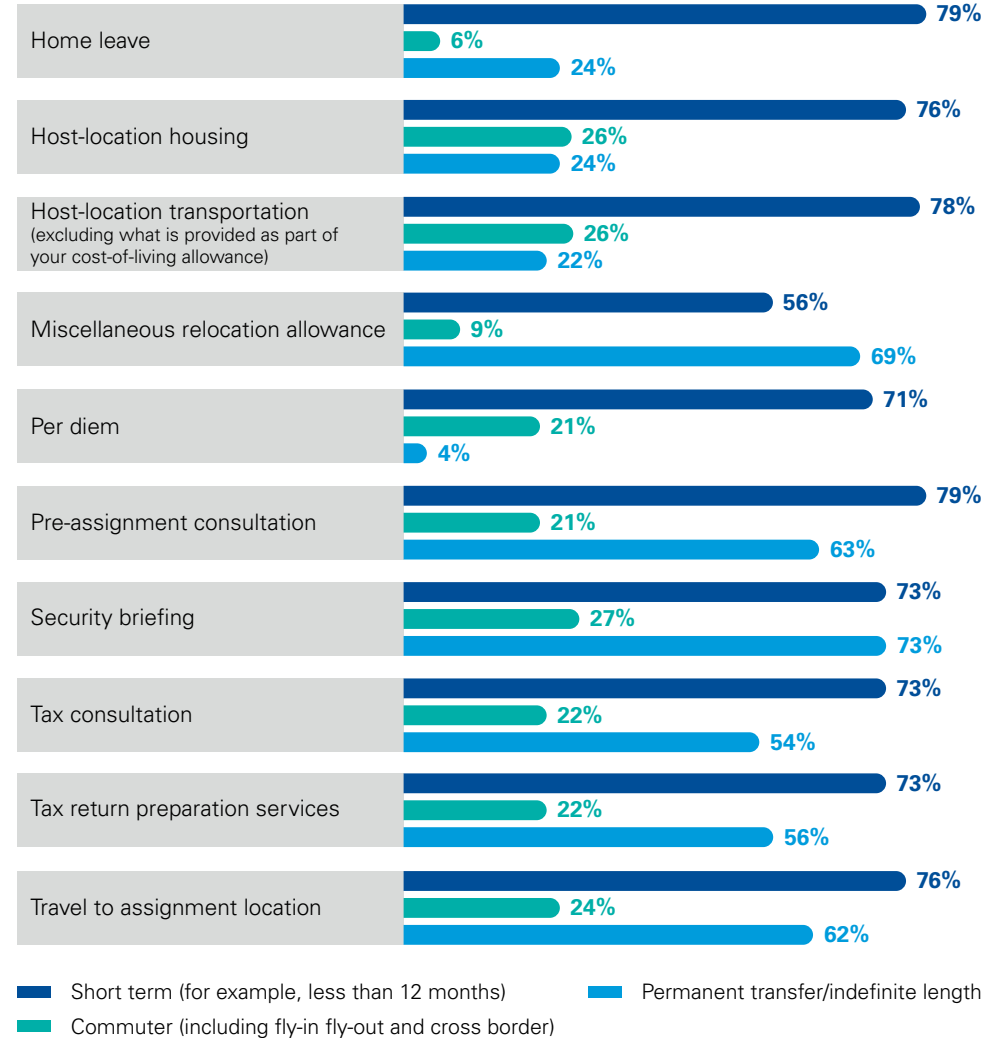
Over the next five years, the use of diverse mobility types to support talent and global business development goals will continue.



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Policy approach for short term and commuter assignments, and permanent transfers

Global mobility professionals are providing the following provisions and services for short term, commuter, and permanent transfers.



Note: Respondents chose all answers that applied for their organization.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Flexibility in policy approach

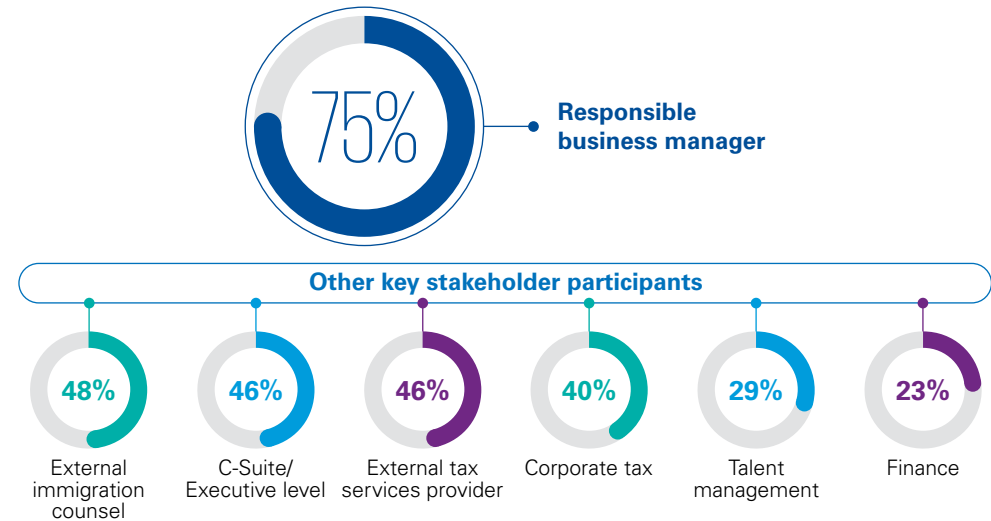
Core versus flex is the most commonly adopted policy trend/approach.



Note: May not total 100% due to rounding.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Pre-assignment candidate assessment and risk review

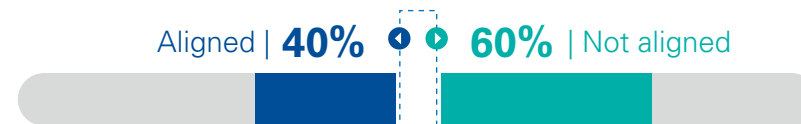
Other than the global talent mobility team, the responsible business manager (75 percent) continues to be the stakeholder most often involved in the pre-assignment cross-border risk review and selection process.



Note: Respondents chose all answers that applied for their organization.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Integration of global talent mobility and talent management initiatives

Global mobility programs are not always aligned to the organization's overarching talent management initiatives.



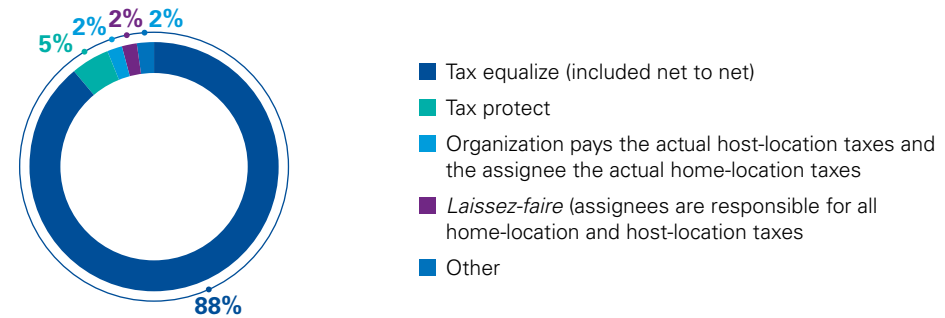
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Tax reimbursement policy

The majority of survey participants (88 percent) tax equalize their assignees on their earnings, following a global tax reimbursement policy for all assignments (74 percent). In the estimation of hypothetical taxes, survey participants predominantly include social insurance and state/provincial/cantonal income tax, with a majority using the home country or jurisdiction residence as the basis for calculating hypothetical tax. We have seen an increasing focus on compliance with regards to trailing compensation. Seventy-seven percent of survey participants tax equalize equity compensation (income generated by obtaining, exercising, or selling company shares) and 43 percent extend the benefit for the full term of the award, regardless of assignment duration. This is followed by 36 percent citing they tax equalize/protect equity only through the year in which assignees repatriate. KPMG continues to observe an increase in organizations not including personal income under their tax equalization policy (71 percent). For organizations that cover personal income under policy, investment income, capital gains (on principal residence), and rental income (principal private residence) are the three most common items that are covered (58 percent, 50 percent, and 58 percent respectively). In addition, an annual cap on personal income is often implemented under policy. In looking at the tax treatment of spousal income, the majority of participants take a *laissez-faire* approach and require assignees to be responsible for the related taxes.

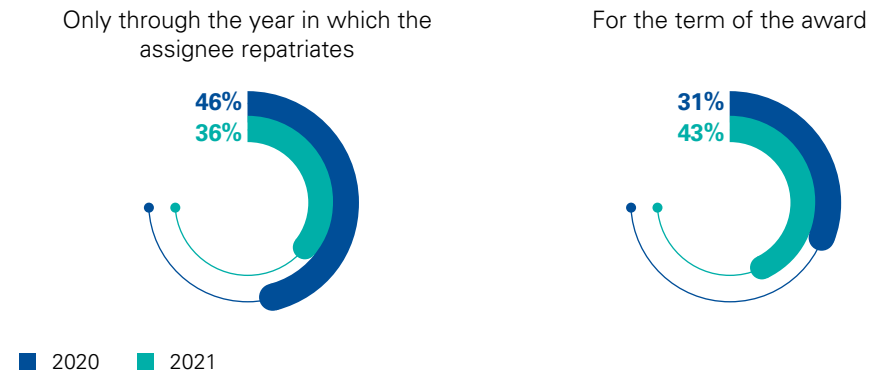
Top approaches when addressing assignment tax costs in relation to the assignee's earnings.



Note: May not total 100% due to rounding.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Treatment of equity compensation

Organizations are beginning to favor tax equalizing or protecting equity compensation for the full term of the award.

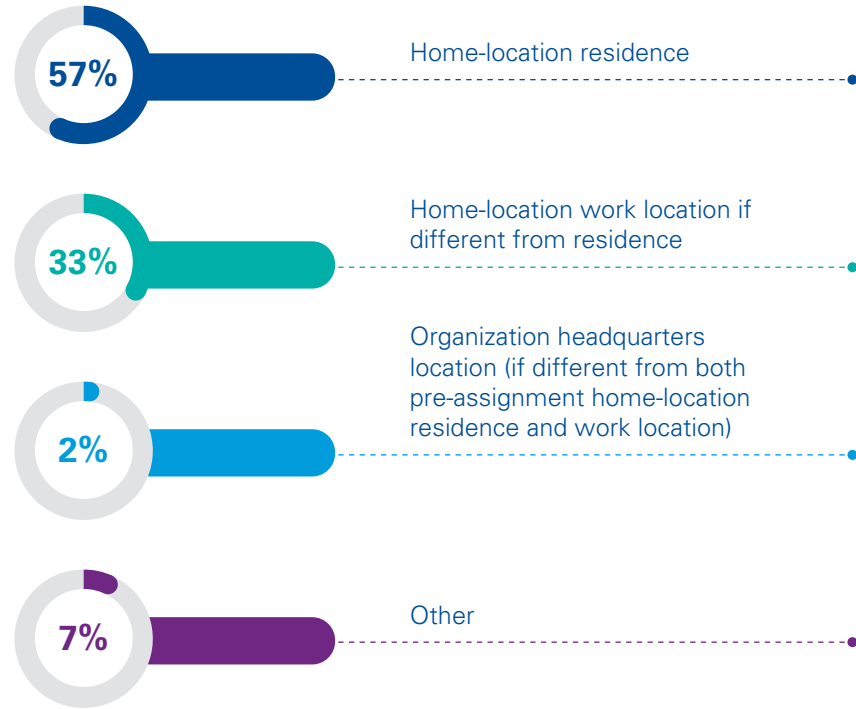


Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Calculating hypothetical tax

Top choices for the basis of an organization's hypothetical tax calculation.

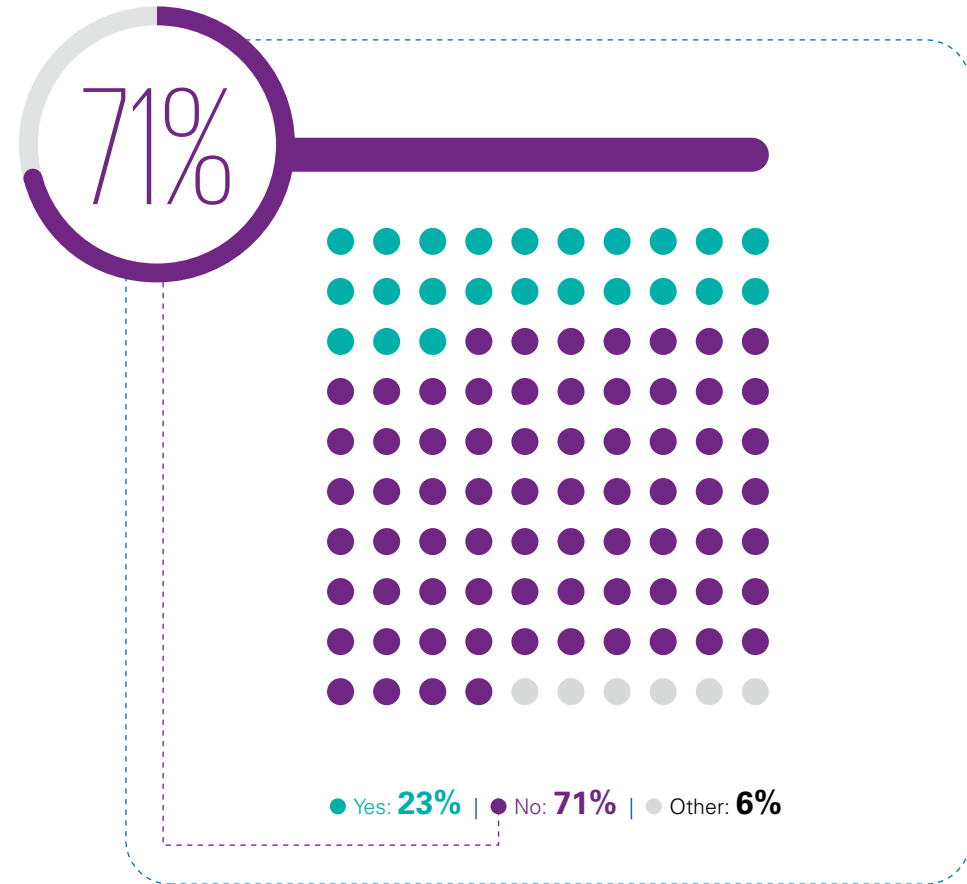


Note: May not total 100% due to rounding.

Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Treatment of personal income

Most global talent mobility professionals reported that their tax policy does not include non-organizational (i.e. personal) income.



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Personal income limitations under policy

When included under policy, most organizations limit the amount of personal income in the tax reimbursement benefit.

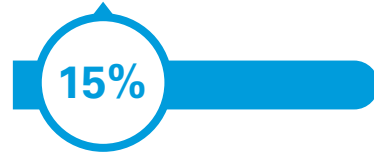
Yes — the amount of income is limited at a pre-determined amount



No — it is unlimited



Yes — by reference to annual base salary



Yes — other



Note: May not total 100% due to rounding.

Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Talent mobility policy trends and practices

Key takeaways

- Similar to a trend seen by KPMG over the last five years, we predict post-pandemic legacy mobility types will continue to shift with traditional longer-term ('expat') international assignments volume decreasing and being replaced by shorter-term assignments. Talent mobility will likely also be coupled with both domestic and global virtual assignments and flexible hybrid and fully remote work options for certain employer workforces. While this may result in a more nimble workforce, with program costs typically lower than traditional expats, there still are costs, corporate and individual compliance risks, and a continuing overall HR duty of care of employees under this spectrum of alternative mobile work arrangements.
- Policy flexibility is key to enabling choice in relocation support and for on-assignment allowances and services for mobile employees. This allows business groups to provide compensation and benefits packages best suited to personal needs and overall employee experience, which is a key workforce expectation by millennial and Gen Z employees.
- Organizations should continue to align their mobility policy suites to best support their overarching talent management frameworks and global business development goals thereby positioning their programs to respond most effectively to future global disruptors.



Immigration compliance

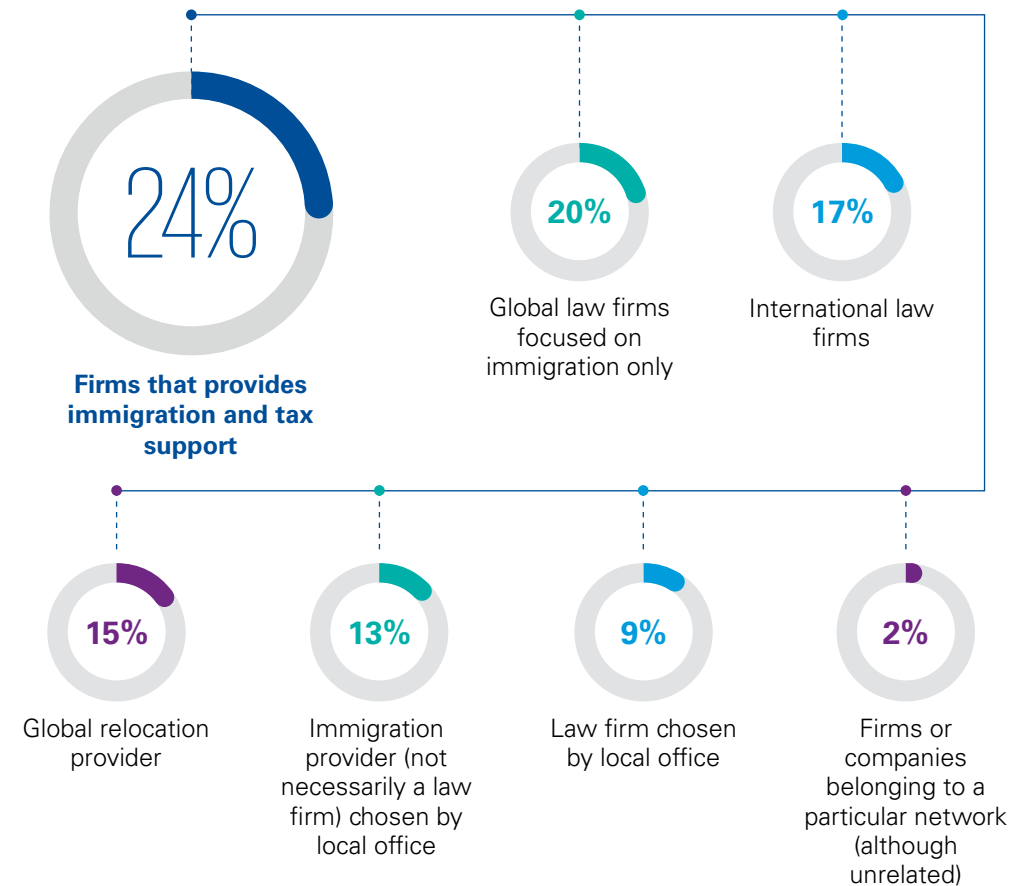
In a continuing heightened regulatory and risk environment globally, compliance with immigration laws continues to be a key focus for organizations in 2021. Thirty-four percent of participants identify the issue as being a critical motivation for key business stakeholders, while also facing ongoing challenges globally with the complexity of legislative actions and rule changes to foreign immigration.

To support global compliance, 24 percent of participants primarily outsource immigration services to firms that provide immigration and tax support, while 9 percent confirm working with different immigration service providers selected at a local country/jurisdiction level to advise and support service delivery at the local country level. In addition, 46 percent manage immigration centrally, and 48 percent administer immigration compliance locally at the receiving destination country. While 35 percent of participants rely on outside counsel to assess immigration document requirements for quality control and risk tracking purposes, 43 percent do not have a formal immigration compliance policy. However, 47 percent also report having a zero tolerance for immigration compliance breaches.

Organizations have gained new knowledge about the impacts to their globally dispersed talent during the pandemic. As a result, it will be even more critical that they assess and review globally mobile employee data in information databases, self-service, and tracking systems going forward. This should help enable quick access to mobile employees' data regarding work locations and the visa status of foreign national employees and accompanying family members. Still just under half (48 percent) of survey participants do not use IT tools to manage immigration processes in their organizations.

Further, we expect there to be an increase in digital processing for visa and work permit applications and tracking, continued government requirements for in-bound travelers to verify their negative viral infection status, as well as an increased requirements for individual digital 'vaccination passports' for international travel and country entry.

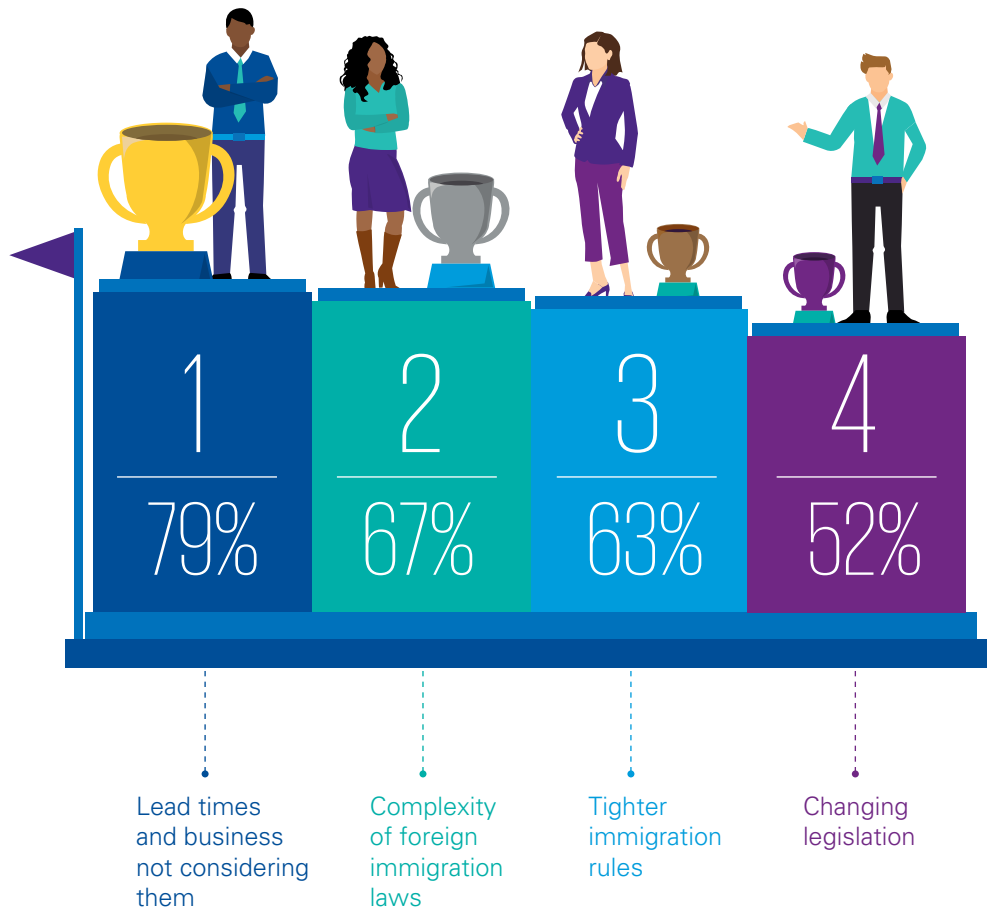
Types of organizations immigration services are most often outsourced to:



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Global talent mobility professionals rank the top immigration challenges as:



Note: Respondents chose all answers that applied for their organization.
 Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Immigration compliance

Key takeaways

- Staying informed of global disruptors through government and immigration counsel sources and proactively messaging the impacts on immigration-related activities throughout the business will likely be critical going forward.
- Implementing in-house or leveraging third-party system technologies to provide required data transparency on globally mobile employees will likely be even more critical to support proactive monitoring, tracking, and reporting as part of HR duty of care and corporate and individual risk management.
- Organizations may wish to consider developing new or revising existing immigration policies, as well as weighing the pros and cons of centralized versus decentralized service delivery models to help ensure a transparent, wide-ranging, and risk-averse operational framework best suited to support their organization's global immigration compliance.



Assignment management technology/data and analytics

Technology

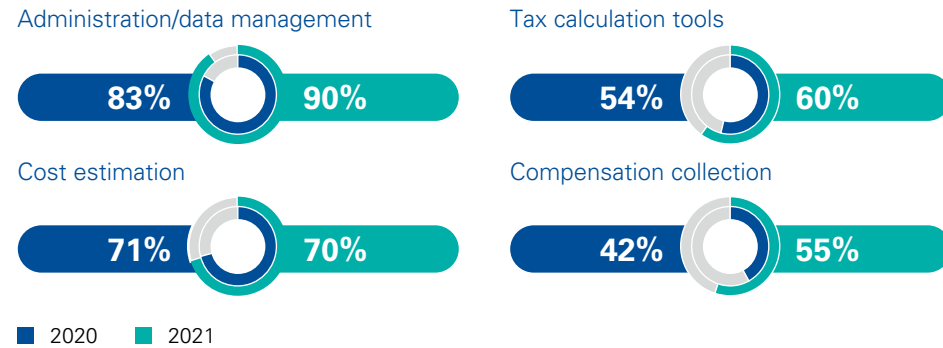
Fifty-eight percent of organizations do not currently rely on talent mobility management technology to administer various aspects of their program. Of those that do use technology, a slight uptake in usage from 2020 has been noted, with administration/data management (90 percent in 2021 versus 83 percent in 2020), cost estimation (70 percent in 2021 versus 71 percent in 2020), compensation collection (55 percent in 2021 versus 42 percent in 2020), and tax calculation tools (60 percent in 2021 versus 54 percent in 2020) reported as the leading solutions that participants leverage to support global administration and compliance.

When choosing a program management solution for global talent mobility, assignment management (61 percent), tools to quantify assignment costs (50 percent) and business traveler risk assessments (22 percent) are the technology solutions cited as most important to program managers.

As program volume and policy diversity continues to increase, technology will likely continue to lead the way for program administrators. Global talent mobility is too complex and important to employees and the company to leave up to chance. KPMG continues to observe more and more organizations looking to have fully integrated, 'single source of data truth' technology solutions that span the whole spectrum of mobility and provide self-service options to employees via online portals and mobile technology solutions integrated with mobility processes.

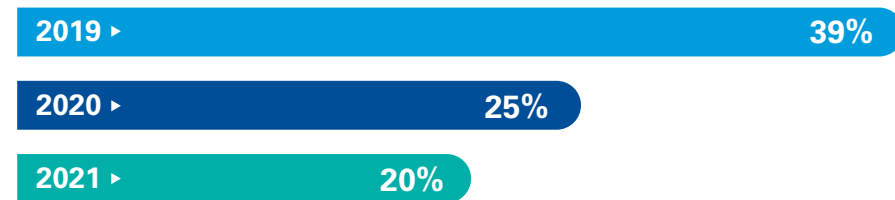
While the continuing impact of the global pandemic has frozen many mobility technology budgets and associated investments and put business travel, new employee assignments, and transfers essentially on hold during 2021, KPMG observes that a majority of organizations have begun to plan for anticipated talent mobility volume increases in 2022 and beyond. Coupled with organizations now focusing on broader digital transformations, global talent mobility teams are also evaluating how to streamline administration, support global compliance, and bring further innovations to their functional processes to expand their strategic abilities for their organizations.

Global talent mobility technology usage:



Note: Respondents chose all answers that applied for their organization.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Of global talent mobility professionals not currently using a technology solution, fewer this year plan on implementing a tool in the next 12 months than in previous years



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.



Data and analytics

Thirty-two percent of survey participants confirm that they are using analytics to guide their global talent mobility policy and decision-making.

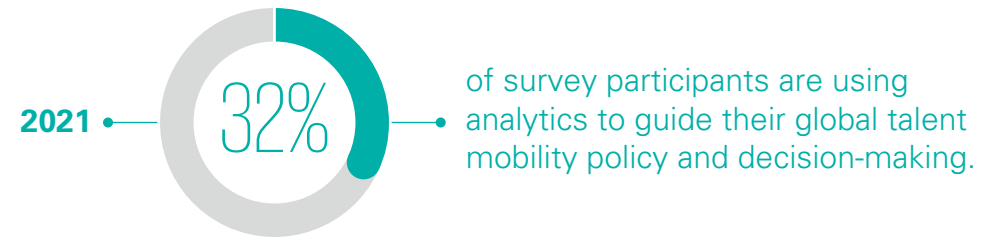
Supporting the strategic partnership between global talent mobility and the business is the primary value that participants believe mobility analytics can bring to the organization, while also providing a foundation for policy and process decisions.

From an assignee perspective, participants also view mobility analytics as positively contributing to assignee retention (41 percent), the speed of talent deployment (30 percent) and assignee selection (18 percent).

Of the various mobility analytics solutions, cost analytics (40 percent), workforce analytics (20 percent), and business traveler analytics (9 percent) are the tools that participants identify as bringing the most value to the organization.

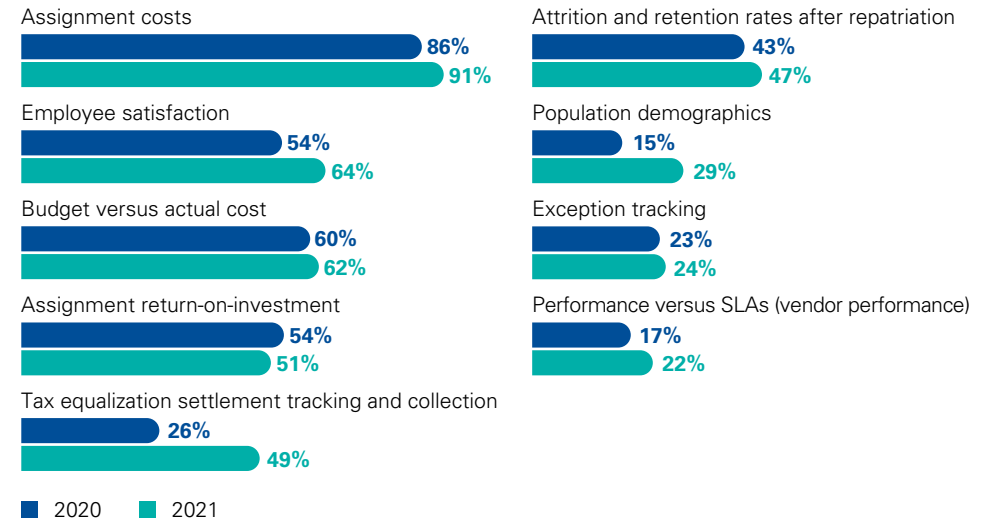
Further, KPMG has observed a growing trend of companies seeking less data and more insight, which is critical in 'telling the mobility story,' demonstrating the value of talent mobility to business stakeholders, and connecting mobility to their organization's overall talent priorities.

More focus on data analytics should lead to better reporting and an increase in predictive insights.



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Top metrics (operational or assignment-related) of importance to internal stakeholders.



Note: Respondents chose all answers that applied for their organization.
Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Assignment management technology/data and analytics

Key takeaways

- When considering the future workforce, organizations should consider the impact of rapid digitization and automation to associated operating and service delivery models, workforce composition, key talent impact risks across mobility life cycles, and workplace practices.
- Having a cohesive vendor partner ecosystem designed to support the entire talent mobility life cycle and enhance overall employee experience can help mobility professionals achieve their immediate and future talent and business development goals.
- Implementing in-house or leveraging third-party system technologies to provide required data transparency regarding globally mobile employees will likely be even more critical going forward to help proactively monitor and respond to potential future global disruptors.



Automation and robotics

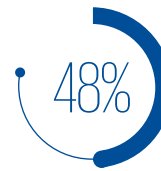
Forty-eight percent of organizations and 63 percent of global talent mobility functions do not have a strategic vision for automation and robotics, and 65 percent are not using automation to streamline portions of the global mobility process.

Looking forward, participants are most interested in automating assignment initiations (25 percent), producing assignment cost projections (4 percent), and creating assignment documents (21 percent).

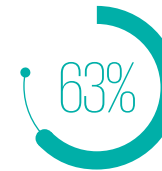
The biggest roadblocks to implementing automation and robotics include: a lack of budget, bandwidth of the global talent mobility team to design and implement solutions, and the lack of necessary data, resources or skilled talent.

However, decreasing administrative costs or time, enabling the deployment of resources to higher value activities, and enhancing work flow were cited as the top three values that automation and robotics could bring to global talent mobility functions.

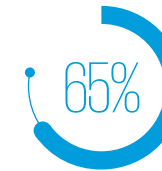
Focus on automation and robotics is not a key priority for many organizations.



of organizations do not have a strategic vision for automation/robotics



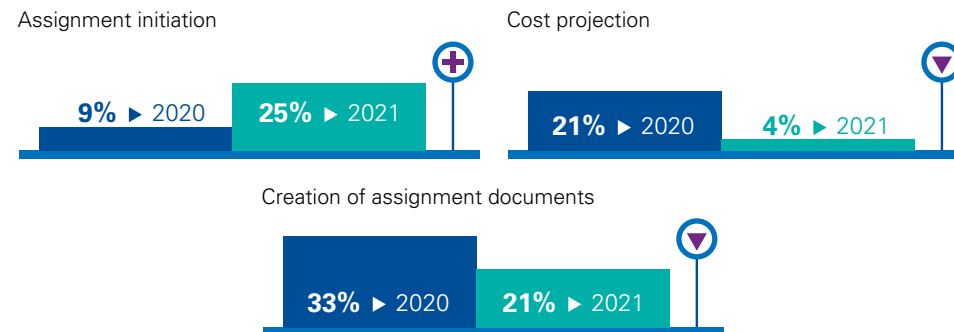
of global talent mobility functions do not have a strategic vision for automation



are not using automation to streamline portions of the global mobility process

Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Global mobility professionals changing focus of automation and robotics applications:



Source: 2021 KPMG Global Assignment Policies and Practices Survey, KPMG International.

Automation and robotics

Key takeaways

- Looking to the future of the Global Mobility function, there are several values that automation and robotic solutions can bring to programs, including decreasing administrative costs and effort, enhancing workflow and/or management experience and deploying resources to work on higher-value activities.
- The value achieved from automation can help provide a foundation for better data management and/or consolidation and enable global talent mobility teams to confirm their strategic value in supporting their organization's strategic business initiatives and enhance the employee's overall experience.
- KPMG predicts that the global talent mobility function will continue to transform itself to focus on supporting key talent engagement, development, and retention objectives across employment life cycles versus administrative processes and transactions that can potentially benefit from integrated technology ecosystems, and increased automation and robotic solutions.



Global mobility reimaged:

10 predictions on the evolution of global talent mobility functions

Over the next few years global talent mobility functions should carefully consider what their departmental priorities should be, how risks are mitigated, and how best to structure their teams and deliver their services. Many organizations are transforming to become leaner, more strategically focused, digitized, more inclusive, and more predictive in their approach. As organizations move into the recovery stage of the pandemic, new talent mobility types are ramping up along with continuing flexible remote work arrangements being desired by employees. While it may still be difficult to predict whether international talent mobility volumes will revert back to, and even exceed, pre-pandemic levels, KPMG does predict that talent mobility will likely bounce back. However, organizations will likely begin to assess their overall needs for frequent employee business travel and also develop a more purposeful and selective approach to mobilizing talent globally in the future.

Amid the disruption and uncertainty since early 2020, it may be difficult to know how new demands are influencing the corporate global talent mobility functions of the near future and beyond. The following are 10 predictions on how global talent mobility functions may evolve over the next few years by professionals from KPMG's Global Mobility Services practices from around the world.



'Work from anywhere' is here to stay — After the initial shock of the pandemic-driven shift to working from home offices, many knowledge workers found that they prefer remote work and many businesses were surprised at its success in maintaining continuity, on-line connectivity, and productivity. It's widely predicted that many workers, especially those in professional services, will still favor working remotely at least part-time going forward.



Talent mobility is expected to bounce back with more options — Evolving business models and the war for talent are expected to continue to drive the development of new and diverse talent mobility needs for organizations. Pandemic-related complications have led to more innovation and more reliance on flexible work options both domestically and abroad. As more and more borders reopen and viral infection rates decline globally, we fully expect business travel to resume albeit with less frequency and shorter trips. Further, it would be difficult to match the level of intercultural and global business skills development without in-person interaction gained through international assignments and transfers.



Global talent mobility teams expected to embrace environmental, social, and governance (ESG) goals and practices — Many governments are expected to encourage post-pandemic recovery and growth through measures to encourage a greener, more sustainable economy. Contributing to good governance, including the important ESG dimension of diversity, equity, and inclusion (DEI), is driving talent mobility policies to help guide better environmental performance. As the focus on ESG performance intensifies over the years to come, global talent mobility teams should bring a new mindset toward aligning their programs and operating models to help their organizations become more sustainable, socially responsible, and accountable.



Virtual temporary assignments could outlast the pandemic — In concept, conducting cross-border assignments virtually provides obvious advantages in helping to reduce administration, broader environmental impacts, and the disruption to employees that comes from a temporary, physical international move. Additionally, it helps to reduce overall assignment costs by eliminating the need for relocation support and ongoing housing and living allowances. However, the experiential and intangible potential benefits of working abroad cannot be duplicated via a virtual assignment. As a result, we expect virtual assignments to simply be an additional armament for organizations to leverage in the war for talent globally.



Compliance will command even more focus — With increasingly mobile, virtually-connected workforces creating corporate and individual risk in areas such as tax, social security, immigration, and employment laws, managing compliance will likely be even more challenging and the stakes are expected to be higher for organizations to help ensure global compliance. During recovery and beyond, it will likely be crucial for talent mobility teams to monitor the country/jurisdictional laws and keep up with any changes in their interpretation by tax and other regulatory authorities. Teams can help their companies understand the compliance risks and set clear policies for employee movements, supported with clear guidance on the dos and don'ts for avoiding exposures.





Advances in technology will continue to reshape global mobility operating models — As global talent mobility teams confront rising complexity and risk, they also face demands from their own management, finance departments, business units, tax authorities, and other regulators — all requesting more information with tighter turnaround times. This new reality requires a future-focused approach to managing both internal risks across the organization and external risks from local, domestic, and international regulators. To do so, more and more companies are looking to advancing technology — including introducing artificial intelligence and robotics — to provide a wide-ranging data management solution that acts as a ‘single source of data truth’ that can span the whole spectrum of mobility.



More focus on data analytics should lead to better reporting and more predictive insights — As companies invest in digital transformation, they can gain easier access to higher-quality data across the organization. In fact, the global talent mobility function sits at a unique crossroads within the organization, bridging HR, finance, and tax. Therefore, global mobility often has access to more complete data than other parts of the business. This rich mine of current and historical data can enable powerful predictive workforce analytics to support program success and measure employee experiences. This helps enable evidence-based decisions and can help ensure that global talent mobility is aligned with broader human capital initiatives and organizational business goals.



Global mobility teams will embed corporate DEI initiatives across their activities — Many global organizations are pursuing strategies to help improve employee DEI. We expect global talent mobility teams will provide increasing support in this area given their shared objectives. DEI and talent mobility leaders are each looking to attract the best talent and critical new skills for the future; fill talent gaps temporarily or permanently; and provide innovative opportunities to engage, develop and retain their most valuable employees. Diversifying global mobility policies and programs for wider applications can help keep key DEI objectives front and center. Seeking out and placing positive value on diversity in all its forms can help ensure that all talents are utilized and aligned with the organization’s talent, culture, brand, and business development goals, with the aim of creating an organization that embraces the full spectrum and power of human diversity.



Global mobility and talent management functions will unite as one talent mobility team — Organizations are taking a more purposeful approach to mobilizing talent globally by strengthening the connections between talent management and talent mobility. As both talent management and global mobility functions become leaner, more strategic, and more aligned with broader organizational strategy, their talent planning and workforce building activities can become more integrated. Uniting the two teams within a ‘talent mobility’ function may be the logical next step. By joining forces, the new team can be better placed to view talent through a global lens and to collaborate on building the best possible experience for their employees while delivering value and maintaining global compliance.



Managed services could become an increasingly vital part of the global mobility landscape — KPMG predicts a greater focus on talent, not transactions. Fast-moving companies do not want to be bogged down in transactions and typically outsource high-volume complex transactions like individual tax and immigration compliance, global compensation collection and payroll reporting, equity and business traveler activity, so they can focus on providing a superb employee experience, participate in talent planning and workforce shaping with HR, and demonstrate a return on investment for the company on mobility spend. Along with the potential for securing greater program cost efficiencies, and faster and more consistent service delivery, engaging third-party providers can help create a more satisfying environment for leaner and more strategic talent mobility teams, with less routine and more work that delivers challenge, variety, and intellectual reward. Rather than spending time on day-to-day administration, members can be freed to play a more strategic role in supporting core talent and business initiatives.

In summary, companies and businesses may want to reimagine how they view their mobility and talent functions as they merge into nimble talent mobility teams in a complex environment rife with risk, compliance obligations, and regulatory challenges. At the same time, we anticipate that organizations will apply new processes, technologies, and skills to support the business with more efficiency and use data-driven insights to deliver value. Based on the transformations already seen in progress, we believe the future will see talent mobility functions that are digitized, leaner, more focused on talent, more inclusive, and more integrated as true strategic collaborators with the business.

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This summary is based on predictions made by KPMG Global Mobility Services professionals as to how global mobility talent functions may evolve in the next few years. By their very nature as predictions, they are not intended to provide any guarantees to future outcomes.



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There you'll find a direct link to begin the survey as well as helpful information and instructions.



Benchmark your organization today!

KPMG's Global Mobility Services practice members can provide a personalized benchmarking report allowing you to compare your organization across key areas of interest. Participants find this useful in evaluating their organizational policies against a specific set of parameters. In addition to key organizational demographics and global mobility policy overview, the survey questions follow an overarching framework of the key phases of an international assignment and transfer life cycle with additional relevant topical categories covering immigration compliance, assignment management technology leverage, automation and robotics and program data and analytics insights.



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Managing global mobility programs can be complex. Supporting the current business agenda and talent mobility strategy, including diverse international assignments, employee relocations, and remote working arrangements, is today's reality for the global mobility function. Improving employee experience, while mitigation ongoing global disruptor's, regulatory risk, and supporting compliance, all while balancing costs and providing value to your business can be intricate, to say the least. KPMG's Mobility Consulting Services can provide the talent mobility services framework to address these challenges globally, integrate solutions and help you build an operating model that serves and delivers for your organization.



If you would like to receive a personalized GAPP benchmarking report and/or would like to learn more about KPMG's Mobility Consulting Services, please send an email to us-taxgmssurvey@kpmg.com.



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Designed by Evalueserve.

Publication name: Global Assignment Policies and Practices Survey

Publication number: 137682-G

Publication date: December 2021

