



International Remote Work

People Services – Hong Kong SAR – March 2022



With recent events in Hong Kong, employers have received an increase in requests from staff asking to base themselves overseas for a period. Employers need to strike a balance between talent retention and risk management. As business requirements and staff preferences are changing rapidly, it is essential to have good guidance and processes in place.

Issues and risks

	Immigration	Employees must have the right to work in the chosen location.
	Personal income tax	Personal income tax may be triggered based on presence in a location.
	Employer obligations	Employer reporting, payroll taxes and/or social security may be required regardless of whether employee is taxable
	Corporate tax	An employee working in another location risks the employer having a taxable presence (permanent establishment)
	Regulatory restrictions	Specific roles and activities may be prohibited in a different location
	Others	Occupational health and safety issues and benefits, such as medical coverage, need considering

We've received so many requests for overseas remote work this week.

We need to facilitate remote work or risk losing key talent.

Regulated and front office roles need particular attention.

We can't maintain the disciplines for contract approval in Hong Kong when it is those approvers that are looking to work overseas.

Sales and relationship staff who would normally travel for frequent short business trips are now basing themselves in Mainland China long term.

Our support

- Triage guidelines**
Rules for common remote work requests are needed to enable the business to be responsive
- Escalation support**
Helping your teams to review requests that do not meet triage criteria or involve new locations
- Framework development**
Creating guidance, processes and guardrails to support your business and provide flexibility to employees within a framework that manages risks
- Operational support**
Pro-actively manage, track and assess requests in a dynamic and fast-changing environment
- Education**
Ensure HR teams administering cases, and line managers responsible for remote staff understand the issues and processes



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