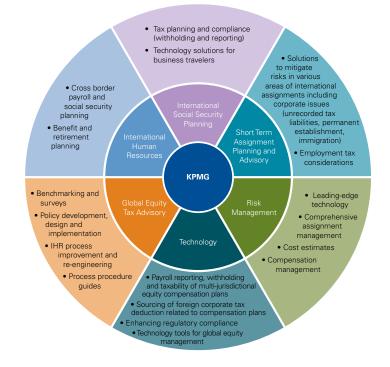


GLOBAL MOBILITY SERVICES

Mobility Consulting Services

kpmg.com





KPMG's Mobility Consulting Services (MCS) professionals, part of our Global Mobility Services (GMS) practice, have significant experience assisting clients with their international assignment programs. For more than 30 years, KPMG has helped large and small multinational organizations administer assignments, mitigate risk, improve assignee satisfaction, address potential new operating environments resulting from reorganizations, and reduce assignment-related costs.

Clients of the member firms who make up KPMG International's global network, rely on our understanding of global leading practices, and our ability to help implement practical methodologies and tools. KPMG's 2,200 dedicated GMS professionals from KPMG member firms worldwide serve more than 2,500 firm clients. Our offerings range from coordinated mobility advisory services to administration outsourcing services.

Mobility Consulting Services

In today's highly competitive international environment, companies need to have international assignment policies and methodologies that help ensure compliance, as well as balance fairness to the international assignee and cost effectiveness to the employer, both from a tax and economic perspective. KPMG professionals provide the following services that can help develop and implement competitive, cost-effective international assignment policies, and operational processes and modeling to enhance program management.

KPMG's advisory methodology helps to navigate the complex web of global mobility and compliance issues. Our professionals bring in-depth knowledge and experience to help you review, benchmark, and discuss global mobility needs within your organization. Additionally, we have developed the Global Assignment Policies and Practices (GAPP) Survey. With more than 550 participants, it is one of the first online surveys of global assignment issues that provides participants with immediate feedback to help benchmark their policies and evaluate new trends. For more information, please visit our Web site at www.kpmglink.com.

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Global Mobility Outsourcing Services

Our professionals can also offer a fully coordinated service delivery model based on the international assignment life cycle. Our service delivery model provides global mobility administration support, information management and tracking, assignee orientations, and daily issue resolution, based on tested methodologies that can help improve the efficiency and effectiveness of global mobility administration.

The methodology incorporates assignment administration, policy and benchmarking support, and international tax compliance services to provide a single point of coordination to clients. Our services are scalable based on the size of your assignee population and business needs. You will be involved every step of the way to make all management decisions concerning your assignees. KPMG professionals can provide the necessary information to help you make effective management decisions.

Our service delivery model is built around the life cycle of the international assignment, to include:

- Pre-assignment services
- During assignment services
- Post-assignment services

Many of our assignment administrative services are supported by leading technology (KPMG LINK[™]) and are staffed with personable and experienced professionals who function as a cohesive team. As a testament to our success, professionals from across the network of member firms support in excess of 4,200 assignees for many renowned companies worldwide, including providing global mobility advisory services for KPMG's own international assignment program.

The goal of our assignment administrative services is to provide assistance to help you combine effective management of routine administrative tasks for international assignment programs, allowing program managers to focus on high-level strategic human resources responsibilities.



Key Benefits

Assignment planning/initiation

- ✓ Prepare assignment letter
- ✓ Cost projections
- Conduct orientation sessions
- ✓ Immigration support
- ✓ Vendor coordination

Outsourcing of administrative functions allows client's program managers to spend more time providing strategic HR support to their business.

Repatriation and post-repatriation services

- ✓ Repatriation planning
 ✓ Transfer/termination
- information
- ✓ Vendor coordination
 - ✓ Payroll notification

Access to leading practices and global resources of KPMG which allows for streamlined administration integrated with tax.

On-going assignment support

- ✓ Assignee questions and support
 ✓ Reimbursement and
- expense tracking
- Data tracking, maintenance and coordination
- ✓ Updates and renewals

Compensation and payroll services

- ✓ Compensation worksheets
- \checkmark Certificates of coverage
- ✓ Payroll updates
- \checkmark Global coordination/reporting
- ✓ Global compensation collection

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Why KPMG?

Service Delivery Design – We offer a customized approach to advisory and assignment management, since each company's business goals, internal experiences, policies, and management approach are different. We begin each engagement with an interactive assessment of the current state of your program. We establish how you would like to describe your program two or three years in the future and identify potential areas of concern; for example, these might include compensation reporting, compliance, or assignee communications. Next, we design a service delivery model that leverages technology, our knowledge of leading practices, and your organization's need for information and interaction. Then, we staff your engagement with appropriately experienced professionals from our member firms.

Experienced Team – Our team members are industry subject matter specialists; some have run large expatriate programs and are certified by leading organizations such as the Human Resources Certificate Institute, an affiliate of the Society for Human Resources Management, and American Payroll Association certifications such as the Global Professional Human Resources (GPHR) and Certified Payroll Professional (CPP). Our professionals know the questions to ask and can recognize the challenges that may arise in your program.

GlobalTax and Technology Resources – Our team works closely with KPMG professionals with broad and deep experience in the two complex areas of international human resources – international tax and technology. KPMG can assemble a team with the right mix of experience that can help with your immediate and long-term needs.

For more information about KPMG's MCS practice, visit www.kpmg.com or e-mail us-kpmg-gmas@kpmg.com.



kpmg.com

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Due to independence considerations, certain services may not be available to KPMG Audit clients.

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